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TENNESSEE PUBLIC SERVICE COMMISSION

1982 ANNUAL REPORT

COMMISSIONERS

Frank D. Cochran, Chairman
Keith Bissell, Commissioner
Jane Eskind, Commissioner

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TENNESSEE PUBLIC SERVICE COMMISSION

CORDELL HULL BUILDING
NASHVILLE, TENNESSEE 37219

FRANK D. COCHRAN, CHAIRMAN
KEITH BISSELL, COMMISSIONER
JANE ESKIND, COMMISSIONER

JAMES L. TALBOT, EXECUTIVE DIRECTOR
HENRY M. WALKER, GENERAL COUNSEL

December 31, 1982

The Honorable Lamar Alexander
Governor of Tennessee
State Capitol
Nashville, Tennessee 37219

Dear Governor Alexander:

In accordance with the provisions of Title 65, Section 116, Tennessee Code Annotated, we herewith submit to you the Annual Report for the period beginning January 1, 1982, and ending December 31, 1982, of the Tennessee Public Service Commission.

We have endeavored to present as briefly as possible a summary of the details of the regulatory accomplishments of this Commission.

Respectfully submitted,

Frank D. Cochran
Chairman

Keith Bissell
Commissioner

Jane Eskind
Commissioner

COMMISSIONERS

Frank D. Cochran, Chairman

Home, Tiptonville, Tennessee. Education - University of Tennessee at Martin, David Lipscomb College, University of Tennessee at Knoxville, University of Tennessee College of Law - Doctor of Jurisprudence. Four Term State Legislator, one term as House Floor Leader and two terms as Committee Chairman. City Attorney and City Judge in Tiptonville. County Attorney for Lake County. **Honored twice by National Jaycees as one of the "Outstanding Young Men in America". Member of Church of Christ. Married to former Patsy Whitfield, two sons, Kent and Craig. Elected to a six-year term in November 1976 and re-elected to a six-year term in November 1982.

Keith Bissell, Commissioner

Born Oak Ridge, Tennessee. Attended Oak Ridge Public Schools. Served four years in the United States Air Force. Earned a B.S. Degree in Business Administration with a major in Transportation from the University of Tennessee at Knoxville. Worked as Director of the Transportation Rate Division of the Tennessee Public Service Commission from 1966-70 while attending night law school in Nashville. In 1970, earned Doctorate of Jurisprudence Degree and was elected the the Tennessee General Assembly. Elected to four terms in the Legislature during which time he served as Chairman of the House Labor and Consumer Affairs Committee, and the House Sub-Committee on Energy, Majority Whip, as a member of the National Conference of State Legislatures' Energy Task Force, and as a member of a special legislative committee established to study utilities and utility district legislation. Member of the Oak Ridge Jaycees, the Elks Club, the Eagles Club, the American Veterans Club, the Claxton Optomist Club and the Anderson County Bar Association. Member of the Brentwood United Methodist Church. Married to Patricia Bissell, two daughters, Debbie and Kelley.

Jane Eskind, Commissioner

Born in Louisville, Kentucky, educated in the Louisville Public Schools. Graduate of University of Louisville, B.A., 1956. Active in numerous civic, political, religious and educational organizations and endeavors including the League of Women Voters, Metro Nashville Private Industry Council, Tennessee Commission on the Status of Women, National Commission of Anti-Defamation League, Urban League, President's Council of Brandeis University, Democratic House/Senate Council, the American Judicature Society. Tennessee's Democratic Nominee for U.S. Senate 1978, Human Relations Award 1979, Democrat of the Year 1979. Elected for six-year term to the Public Service Commission in 1980, the first woman to win statewide public office. A resident of Nashville, married to Richard Eskind, two children.

COMMISSIONERS

FRANK D. COCHRAN, CHAIRMAN
KEITH BISSELL, COMMISSIONER
JANE ESKIND, COMMISSIONER

EXECUTIVE DIRECTOR

JAMES L. TALBOT

ADMINISTRATIVE SECTION

JOHN GUENTHER, Director

ACCOUNTING DIVISION

WHITFIELD BURCHAM, Director

ASSESSMENT DIVISION

THOMAS FLEMING, Director

ENGINEERING DIVISION

FRED JOYNER, Director

ADMINISTRATIVE JUDGES

MACK CHERRY
RALPH CHRISTIAN II

LEGAL DIVISION

HENRY WALKER, General Counsel

MOTOR CARRIER DIVISION

JAMES McAFEE, Director

RAILROAD DIVISION

W.B. PEMBERTON, Director

TRANSPORTATION RATE DIVISION

DON WINGO, Director

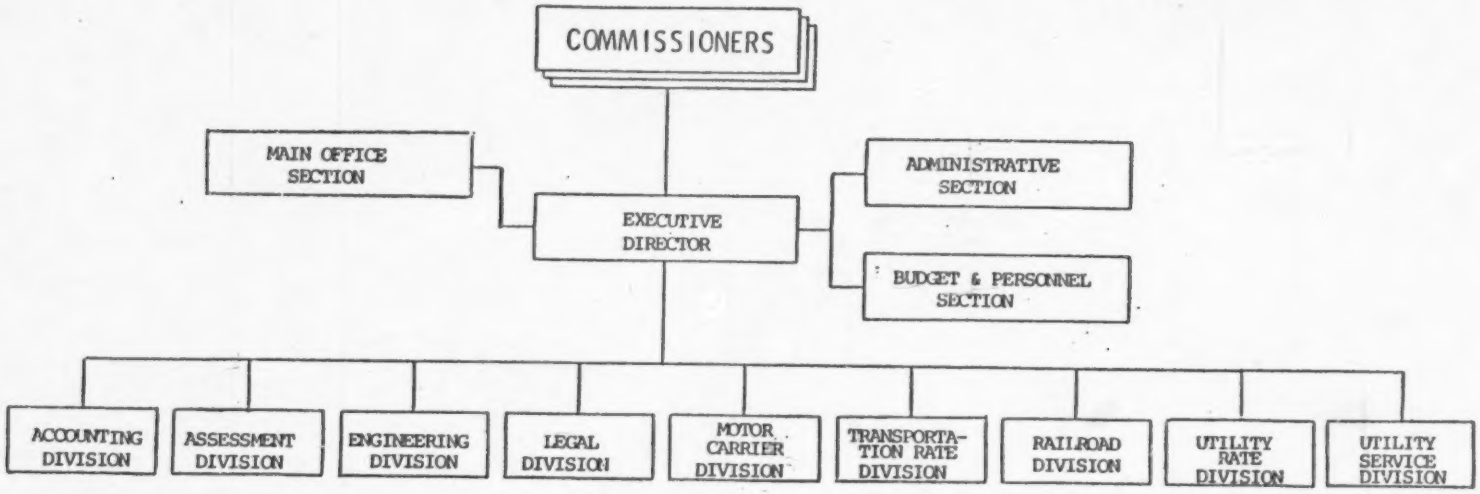
UTILITY RATE DIVISION

RICHARD C. BIBB, Director

UTILITY SERVICE DIVISION

DON McGEHEE, Director

ORGANIZATION CHART
TENNESSEE PUBLIC SERVICE COMMISSION



TENNESSEE PUBLIC SERVICE COMMISSION

ITS COMPOSITION, PURPOSES, AND FUNCTIONS

The Tennessee Public Service Commission consists of three elected members. Each Commissioner's term of office is for six years, one member being elected biennially in a statewide election to succeed the Commissioner whose term expires next after said election. By statute each grand division of the State of Tennessee has a representative member of the Commission, and the Commissioners themselves elect a Chairman biennially.

The Commission is a statutory body with several basic functions delegated it by the Legislature. Primarily these may be stated as the supervision of all aspects of railroads, motor carriers, and utilities that perform services within the boundaries of Tennessee (intrastate) and the assessment of all county and municipal ad valorem taxes of these utilities. The Commission's legislative powers include the making of all necessary rules for utility operations, including the operating rates and the complete administration of these rules. Further, it has quasi-judicial powers including decisions concerning public convenience and necessity and the authority of decision concerning any conflicts or controversies arising from utility operations.

No governmental agency, state or national, has more profound impact upon the daily lives of Tennessee residents than does the Tennessee Public Service Commission.

Under the Commission's jurisdiction are those things supplied by private enterprise which people of the State must have; light, power, heat, communication and transportation. Private residents or managers of vast industry who trip an electric switch, adjust a thermostat, lift a telephone, ride a public carrier, and who ship or receive commodities by rail or motor carrier are to some degree affected by the responsibility of the Commission to see that adequate service is provided at a reasonable charge.

State regulation of privately owned and operated utilities is a product of the democratic system. In essence, the primary purpose of the Tennessee Public Service Commission is to insure service to the public at fair and just rates by the utilities which it regulates.

Today's public utility, to a large extent, is owned by the same public which it serves through the continuing expansion of its stock ownership. Destruction, through regulation in the guise of public benefit, would devastate the public investors in the private utilities as well as the public customers of that utility.

In its own area each utility subject to regulation by the Tennessee Public Service Commission has, in a broad sense, a monopoly. When overlapping or when in potential conflict in competition, these utilities must show necessity for their services, the ability to serve at a reasonable price, and long-range benefits to the public. Wasteful competition by duplication of services would be at public cost. Destructive competition eventually could victimize the public.

The Tennessee Public Service Commission has jurisdiction over electric companies, telephone companies, water companies, gas companies, telegraph companies, power transmission companies, sewerage companies, mobilphone companies, railroad companies, express companies, sleeping car companies, motor truck companies, and motor bus companies.

DUTIES OF THE COMMISSION

The Legislature has vested in the Tennessee Public Service Commission certain broad and general powers which have been judicially recognized and affirmed by the Supreme Court of Tennessee. These may be generally summarized as follows:

1. Legislative powers which include the making of rules. A familiar example of this function is the Commission's duty of prescribing regulations including rates to be observed by public service companies.

2. Administrative powers which include the application of the rules prescribed and the application of the laws enacted by the Legislature in particular.

3. Quasi-judicial powers which include the decision of controversies arising within the jurisdiction of the Commission as well as the holding of hearings to determine that which meets the public convenience and necessity.

Some of the routine duties of the Commission which are performed regularly and which fall under the broad general headings heretofore outlined are as follows: The maintenance of current calculations for rate making purposes of all utilities; the checking of monthly and annual operating reports; the computation of rates of return of companies subject to the Commission's jurisdiction; the investigation, determination, and fixing of just and reasonable rates; the making of investigations, and the holding of hearings; the determination of the propriety of granting certificates of convenience and necessity to public utilities and motor carriers making application therefore, after public hearing; cooperation with federal agencies with powers parallel to those of the Tennessee Public Service Commission including the Federal Communications Commission, the Federal Power Commission, and the Interstate Commerce Commission for the purpose of coordinating regulation and the protection of the interests of Tennessee and its citizenry; the valuation and assessment annually of all railroad, utility and motor carrier properties in the State for county and municipal ad valorem purposes.

The Tennessee Public Service Commission works in conjunction with the Department of Transportation, Office of Pipeline Safety, in enforcing safety standards for transportation of gas by pipeline. Under the jurisdiction of the Commission for this purpose are privately owned gas companies, gas utility districts, municipal gas operations, and Federal housing projects.

There are various other duties performed by the Commission under its own rules and regulations, all of which are related in one way or another to the rates, services, capital structure, income, reports and systems of accounts of the companies operating within the State of Tennessee over which the Commission has jurisdiction.

The Tennessee Public Service Commission meets in regular session referred to as the "Commission Executive Conference" on the first, third and fifth Tuesday of each month. These are public meetings open to the public and the minutes of each meeting are fully recorded and are open to public inspection. These meetings are held in compliance with Chapter 442, Public Act of 1974, commonly referred to as the "Sunshine Law."

WHAT THE COMMISSION DOES NOT DO

The Commission is excluded by Tennessee law from any jurisdiction to regulate the rates, services or operations of a number of enterprises generally considered to be public utilities.

These include:

1. Any water, gas (except for safety), electric, or similar utility system owned or operated by any agency of the United States, the State of Tennessee, or any county or incorporated town or city in Tennessee, and any transportation system so owned or operated. (Section 65-401, Tennessee Code Annotated).

2. Any water, gas (except for safety), or similar utility system organized and operating as a utility district under the Utility District Law of 1937. (Section 6-2613, Tennessee Code Annotated).

3. Any electric and telephone cooperative not organized or doing business for profit. (The sole jurisdiction over such cooperatives which the Commission has is to assess their properties for county and municipal taxation.) (Section 65-401; 65-2530; Tennessee Code Annotated).

4. Any bus carrier of passengers, operating exclusively within the corporate limits of any municipality or within a distance of two to seven miles outside such limits, depending on the population of the city. The rates, services and operations of such companies are regulated exclusively by the cities in which they operate. (Section 65-1001, Tennessee Code Annotated).

The members of the Commission and its staff frequently receive calls and letters making complaints about some phase of the operation of these non-regulated enterprises; but due to the limits placed on its authority by the Tennessee Legislature, the Commission lacks jurisdiction to handle such complaints.

SUBJECTS OF THE COMMISSION'S JURISDICTION

As of December 31, 1982, the railroads, motor carriers, and public utilities, subject to the jurisdiction of the Tennessee Public Service Commission were by approximate number and general classification as follows:

Motor Bus Companies (Passenger)	632
Motor Truck Companies:	
ICC Regulated Carriers	7,392
Exempt Carriers	9,165
Passenger & Sleeping Car Company	0
Private Car Companies	225
*Public Utilities	315
Railroads	19
**Air Line Companies	11
Water Transportation Carriers	13

*The Term "Public Utility" applies generally to all of the above but specifically in this instance to the following which are included in the composite figure:

Electric Companies	3
**Electric Cooperatives	25
***Gas Companies, Utility Districts & Municipalities	100
***Transmission Lines, Hydrogen Lines & Direct Sales Customers	12
***Housing Authorities, Apartments, Motels & Mobile Home Parks	87
Mobilphone Companies	12
Pipeline Companies	19
Power Transmission Companies	3
Telegraph Companies	1
Telephone Companies	20
**Telephone Cooperatives	10
Water & Sewerage Companies	18

**Air Line, Water Transportation Carriers, Electric Cooperative and Telephone Cooperative Companies are under the Commission's jurisdiction only for Ad Valorem Tax Assessment.

***Utility Districts and Municipalities are under the jurisdiction of the Tennessee Public Service Commission insofar as gas safety is concerned. Pipeline companies are under this Commission's jurisdiction insofar as gas safety is concerned and for Ad Valorem Assessment.

EXECUTIVE DIRECTOR

Obviously three men cannot perform the numerous duties of their offices without extensive and expert assistance.

This is provided in a staff organization consisting of an Executive Director, ten divisions, administrative office, budget and personnel sections.

These are assisted by a field staff of railroad safety inspectors, motor carriers enforcement officers, gas safety inspectors, and utility investigators who help see that the rules and regulations of the Commission are enforced.

The Executive Director performs both the role of Secretary and that of Executive Director and is responsible for planning, directing, and coordinating the entire operation of the Commission. The Executive Director is delegated the responsibility and authority to direct the internal operations of the Commission. This includes the development of administrative policies and procedures including fiscal and personnel procedures.

The Executive Director with the assistance of those working under his supervision relieves the Commissioners of many administrative tasks that formerly consumed much of their time. The Director is authorized by the Commission to take necessary action to require that the duties, responsibilities, and assignments of the divisions of the Commission are accomplished in an effective and efficient manner and to issue directives to the employees of the Commission to achieve that objective. Generally, the duties of the Executive Director are as follows:

1. Custodian of the official records of the Commission.

2. Develop and review internal administrative policies and procedures.

3. Plan, direct, and coordinate the administrative activities of the Commission's staff.

4. Coordinate and expedite matters pending before the Commission.

5. Develop effective fiscal and personnel management.

6. Serve as Personnel Officer.

7. Assist in keeping the public advised of the responsibilities and the duties of the Public Service Commission.

Under the direct supervision of the Executive Director are the Main Office Section, the Administrative Section, and the Budget-Personnel Section. The main duties of these sections are as follows:

MAIN OFFICE SECTION

1. Distribution of mail.
2. Scheduling of hearings.
3. Maintain list of all pending dockets.
4. Preparation of certifications to Chancery Court.
5. Maintain ledger of accounts receivable for certified copies, transcripts, and xerox copies; and send invoices for these documents.
6. Keep the Minute Book.
7. Maintain file of all original orders.
8. Maintain permanent records of all hearings.
9. Maintain record of all files sent to Archives.
10. Record word-by-word proceedings of all formal hearings.
11. Upon request prepare transcripts of hearings.
12. Edit, publish, and distribute the Commission's reports, rules, and regulations.

BUDGET-PERSONNEL SECTION

1. Preparation of the budget.
2. Preparation of the payroll.
3. Audit and control of expenditures.
4. Collect and deposit receipts.
5. Maintain personnel records.
6. Maintain all fiscal reports of the Commission.
7. Process travel claims.
8. Process requests for purchases.
9. Handle insurance and retirement matters.

APPROPRIATIONS, FEES AND EXPENSES

For the Fiscal Year 1981-82, the General Assembly appropriated $4,085,014.84 for the operation of the Tennessee Public Service Commission. The expenditures were $3,989,307.

DISBURSEMENTS

Personal Services & Employees' Benefits	$ 3,201,511
Materials and Supplies	57,199
Printing and Binding	22,223
Equipment	13,686
Communication and Postage	156,485
Travel	120,660
Dues and Professional Services	75,738
Insurance, Bonds and Rent	88,614
Maintenance	20,825
Motor Vehicle Operation	232,366
TOTAL	$ 3,989,307

REVENUE FEES

Railroad Inspection	$ 335,255.20
Certified Copy	254.00
Utility Filing Fee	-0-
Motor Carrier Inspection	2,061,829.61
Utility Inspection	1,075,265.21
Motor Carrier Filing Fee	146,525.00
Departmental Revenue	673,514.84
TOTAL	$4,292,643.86

ABSTRACT OF MINUTES

The abstract of minutes of the Tennessee Public Service Commission submitted hereafter covers the period from January 1, 1982 to December 31, 1982.

The minutes of the Tennessee Public Service Commission are kept on permanent file in the office of the Executive Director. These are available to the public for inspection at all times. The Official Minutes show every action taken by the Commission. The abstract of the minutes are recorded in permanent bound volumes and are prepared in a manner permitting immediate reference to the actions of the Commission. The following data are submitted in connection with each item of business:

1. Docket number.
2. Name of Applicant or Petitioner.
3. Subject matter of application or petition.
4. Date of final order.
5. A summary of the Commission's action relative to the matter.

An abstract or condensation of the minutes of the Tennessee Public Service Commission covering the period of January 1, 1982, through December 31, 1982, show total of 5,958 actions related to motor carriers, 90 actions related to railroads; and 155 actions related to utilities.

During the year ended, 5,859 final orders have been written and entered on the Commission's Minute Books; and a total of 5,730 filings have been received by the Commission.

UTILITIES

Applications for Certificate of Convenience and Necessity

Filed	8
Granted	4
Amended	1
Denied	0
Dismissed	1
Pending	9

Applications for Approval of Franchise & Political Subdivisions

Filed	4
Granted	4
Dismissed	1
Pending	0

Applications & Petitions for Approval of Loans and Amounts Thereof

Filed	11
Granted	11
Amended	3
Denied	0
Pending	1

Applications & Petitions for Rate Revisions

Filed	22
Granted	17
Denied	5
Dismissed	2
Withdrawn	4
Pending	10

MISCELLANEOUS

Filed	26
Granted	14
Denied	1
Dismissed	5
Pending	25

MOTOR CARRIERS

Total Certificate of Convenience & Necessity Applications Filed in 1982	90
Total Contract Hauler's Permit Applications Filed in 1982	35
Total Interstate Permit Applications Filed in 1982	2,318
Total Exempt Interstate Permit Applications Filed in 1982	1,511
TOTAL APPLICATIONS FILED	3,954

Applications for New Certificates of Convenience & Necessity

Filed	90
Granted	90
Denied	11
Amended	2
Dismissed	12
Pending	50

Applications for New Contract Hauler's Permits	
Filed	35
Granted	34
Denied	1
Amended	1
Dismissed	3
Pending	7
Applications for Emergency Temporary Authority	
Filed	24
Granted	15
Denied	5
Amended	1
Pending	2
Petitions for Transfer of Certificates	
Filed	643
Approved	639
Dismissed	2
Denied	0
Petitions Pending	5
SMC Dockets Filed (Includes 141 World Fair Applications)	172
Certificates or Permits cancelled, suspended & reinstated	815
Miscellaneous Matters	6
Lease Agreements	1

RAILROADS

Applications and Petitions for Minimum Clearance Exceptions	
Filed	1
Granted	3
Denied	1
Pending	0
Applications and Petitions for Rate Increases	
Filed	2
Granted	0
Dismissed	0
Withdrawn	0
Pending	2
Show Cause Orders	
Issued	33
Dismissed	38
Pending	3
Petition to Close Stations	
Filed	3
Granted	4
Dismissed	1
Pending	
Miscellaneous Petitions and Miscellaneous Matters	4

ADMINISTRATIVE SECTION

The Administrative Section is a Section of the Executive Director's office, under the supervision of the Administrative Officer. The office is staffed with six employees. A brief summary of the responsibilities of the Section would include the following:

The Administrative Section maintains all Commission docket files in its central filing system. This Section is responsible for the supervision of a continuing records management program for the Commission. All records and forms duplication is coordinated in the Administrative Section.

This section assembles and processes information to the State Information System Services Division for the Data pertaining to our Assessment Division and Motor Carrier Division, and maintains an up to date list of all motor carriers under the Commission's jurisdiction.

The Administrative Section is responsible for purchasing and distributing all equipment and supplies as well as the maintenance of records of equipment and supplies and all other office support functions.

ACCOUNTING DIVISION

The Accounting Division is responsible for establishing and supervising the several uniform systems of accounts adopted by the Commission which are an essential part of the regulatory process. In order for effective regulatory control to be possible, utilities providing similar services and of similar size must use the same type of accounting systems. Audits are conducted by the Accounting Division for the purpose of ascertaining whether the utilities are complying with the applicable Uniform System of Accounts and to determine whether or not the financial data submitted by utilities in formal rate proceedings is proper and reliable in the Commission's determination of just and reasonable rates.

Utilities under the jurisdiction of the Tennessee Public Service Commission are required to submit various monthly, quarterly, and annual financial reports to the Accounting Division. These reports are carefully analyzed and scrutinized as part of the Commission's "constant surveillance" policy. The reports are then filed and used as reference material in preparing technical reports in connection with formal rate cases, depreciation rate studies, and statistical studies. These reports and studies aid the Commission in staying abreast of the current earnings performance of the utilities it regulates and in prescribing orders balancing the right of the public to adequate utility service at reasonable rates and the right of the utilities to an adequate rate of return on its investment.

Members of the Accounting Division participate in public hearings for the purpose of submitting exhibits and testimony as pertain to accounting matters in formal rate cases. Another function of the Division is to analyze all accounting schedules and data as submitted in such formal cases presented by the applicant and work with the Legal and Rate Divisions in preparing cross-examination of applicants' exhibits and testimony.

The Accounting Division prepares general statistical data which pertains to all utilities. A small part of this data is embodied in this annual report. This statistical data reflects, among other things, comparative revenue, expense and investment per customer of the various utilities. It serves as a useful tool in auditing and rate case work.

Another task assigned to the Accounting Division is the computation and billing of the inspection fees for all railroads and utilities.

The primary duties of the Accounting Division are more fully presented below:

1. General Accounting
   a. Drafting systems of accounts
   b. Promulgation of Accounting Rules and Regulations
   c. Interpretation of Uniform System of Accounts and Explanation of Accounting Rules and Regulations
   d. Advice Relative to All Matters of Accounting Affecting Regulation

2. Auditing and Field Investigations

   a. General Compliance Audits for Regulatory Purposes
   b. Audit of Annual Reports
   c. Field Investigations of Small Companies for the Purpose of Verifying or Assisting with Preparation of Reports
   d. Auditing Test Period Financial Operating Results in Connection with Rate Case Work
   e. Internal Audit of Motor Carrier Inspection Fees

3. Rate Case Work

   a. This Involves the Study of Applicants' Exhibits and Testimony Introduced in Formal Cases and Assistance with Cross-examination Pertaining thereto; the Preparation of Accounting, Financial and Statistical Schedules by the Staff Itself for the Information of the Commission or for Formal Presentation in the Cases Together with Expert Testimony in Conjunction Therewith
   b. Studies of Annual Reports, Monthly Reports, and Budget Estimates for the Company under Consideration and Comparisons with other Companies
   c. Future Estimates of Plant, Revenues, Expenses, Earnings, Rate of Return, Capital Structure, and such other Information as may be Appropriate

4. Statistical

   a. General Data Pertaining to All Utilities
   b. Detailed Statistical Data Prepared on a Per Customer or Per Unit Basis for the Purpose of Comparing Revenues, Expenses, and Investment Per Customer
   c. Various Other Statistical Data as Required from Time to Time

5. Report Analysis

   a. The General Review of the Annual and Monthly Reports of Utility Companies Operating in the State of Tennessee and Subject to the Jurisdiction of the Commission
   b. An Account and Statistical Analysis of Annual Reports by Groups or Companies
   c. Special Analysis of the Reports of Certain Companies whenever Unusual or Abnormal Occurrences are Indicated
   d. The Preparation of Annual Report Forms when such cannot be Obtained from other Authorities; Modifications of Same

Following is a list of major activities which required extensive investigation by the accountants and auditors of the Commission during 1982:

COMPANY	DOCKET NO.	ASSIGNMENT	STATUS AT 11/23/82	
Ardmore Telephone Company	U-82-7197	Rate Case	Pending	
Cartwright Creek Utility Company	U-82-7179	Rate Case	Pending	
Chattanooga Gas Company	U-7129	Lng Inventory Valuation	Closed	
Chattanooga Gas Company	U-82-7175	Rate Case	Pending	A/
Crockett Telephone Company	U-82-7154	Rate Case	Closed	
Digital Paging Systems of Tenn., Inc.	U-82-7189	CCN	Pending	
General Telephone Co. of the Southeast	U-7131	Rate Case	Closed	
Holiday Shores Resort Water Co., Inc.	U-7124	CCN	Pending	
Kingsport Power Company	U-82-7149	Loan Application	Closed	
Kingsport Power Company	U-82-7176	Rate Case	Pending	A/
Kingsport Power Users Association	U-82-7183	Reimbursement of Users Association	Closed	
Lebanon Mobilphone Company	U-82-7168	CCN	Closed	
Mt. Juliet Utilities Corporation	U-82-7156	CCN Transfer	Closed	
Mahaffey Message Relay, Inc.	U-82-7191	Rate Case	Pending	
Nashville Gas Company	U-7074	Rate Case	Closed	
Nashville Gas Company	U-82-7190	Rate Case	Pending	
Pat's Mobilphone, Inc.	U-6939	CCN	Closed	
Pat's Mobilphone, Inc.	U-6963	CCN	Closed	
Rayon City Water Co., Inc. and Freeman Water Company, Inc.	U-6969	Merger	Closed	
Riverbend Service Corporation	U-7108	Rate Case	Closed	
Riverbend Service Corporation	U-82-7177	Rate Case	Closed	
Roan Mountain Water Company	U-82-7157	Rate Case	Closed	
South Central Bell Telephone Company	U-7056	Rate Case	Closed	
South Central Bell Telephone Company	U-82-7161	Rate Case	Pending	B/
Southeast Mobilphone, Inc.	U-7115	Rate Case	Closed	
Telpage of Nashville, Inc.	U-7012	CCN	Closed	
Telpage of Tennessee/Telpage of Nashville	U-82-7203	Change of Ownership	Pending	
Tennessee American Water Company	U-82-7147	Rate Case	Closed	
Tennessee Telephone Company	U-7119	Rate Case	Closed	
United Cities Gas Company	U-7107	Rate Case	Closed	
United Intermountain Telephone Company	U-7117	Rate Case	Closed	
United Intermountain Telephone Company	U-82-7184	Rate Case	Pending	
West Tennessee Telephone Company	U-82-7160	Rate Case	Closed	
South Central Bell Telephone Company	U-7032	EAS Study Pleasant View to Nashville	Pending	
South Central Bell Telephone Company		EAS Study Kingston Springs to Nashville	Closed	
South Central Bell Telephone Company		EAS Study Ashland City to Nashville	Closed	
SCB/Millington Telephone Company		EAS Study Munford to Memphis	Closed	
Tennessee Public Service Commission		Internal Audit		

A/ Rate Case Should Be Closed by 12/31/82.
B/ Rate Order Issued. Sale of Terminal Equipment and Bifurcated Detariffing of Terminal Equipment Study Pending

SUMMARY OF REGULATED UTILITIES
INVESTMENTS, RESERVES, REVENUES, AND EXPENSES

The Accounting Division prepares general statistical data which it uses to study each regulated utility. The statistics embodied in this report are a composite of all privately-owned telephone, gas, water utilities, and radio common carriers, and are used to show the growth in investments, revenues, expenses, and customers which has taken place within the respective utility areas in the time periods shown.

In 1977, the average utility gross plant investment was $2,035,203,837, and it had grown to an average of $2,998,903,993 for 1981.

This represents a growth of $963,700,151. This additional investment was necessitated by an increase in the number of customers served and technological advances requiring replacement of obsolete equipment. Annual operating revenues increased $542,195,567 with a corresponding increase in annual operating expenses of $433,347,390 over the five year period.

The changes which have taken place in net operating income can best be exemplified by viewing statistical sheets of the separate utilities in the following pages.

The rate of return realized on net plant is presented in the following statistical data for each utility area. The rate of return generally reflects the earnings available to support the debt and equity capital.

SUMMARY OF TENNESSEE PRIVATELY OWNED GAS INVESTMENTS
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1977	1978	1979	1980	1981
Average Gross Plant in Service	$ 99,771,620	$103,917,189	$108,725,162	$114,908,628	$121,868,456
Average Depreciation Reserve	27,952,791	30,833,087	34,025,991	37,459,187	41,025,670
Average Net Plant in Service	$ 71,818,829	$ 73,084,102	$ 74,699,171	$ 77,449,441	$ 80,842,786
Revenues and Expenses					
Operating Revenue	$103,470,309	$124,222,080	$150,427,620	$170,752,499	$202,258,222
Depreciation Expense	2,968,141	3,453,443	3,696,837	3,898,333	4,195,882
Operating Taxes	7,968,659	8,600,766	9,968,393	9,503,934	8,567,792
Purchased Gas Expense	71,883,199	90,830,061	114,305,108	135,003,886	165,175,207
Other Operating Expenses	14,727,482	15,102,595	15,651,073	17,149,856	19,107,899
Total Operating Expenses	$ 97,547,481	$117,986,865	$143,621,411	$165,556,009	$197,046,780
Net Operating Income	$ 5,922,828	$ 6,234,215	$ 6,806,209	$ 5,196,490	$ 5,211,442
Rate of Return *	8.2%	8.5%	9.1%	6.7%	6.4%
Customer Data (Average)					
Residential Customers	97,373	99,537	101,353	103,888	104,485
Commercial, Industrial, and Other Customers	24,241	24,560	25,085	25,588	24,878

* Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED WATER INVESTMENTS
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1977	1978	1979	1980	1981
Average Gross Plant in Service	$49,679,744	$52,840,705	$56,497,250	$61,574,470	$63,805,318
Average Depreciation Reserve	8,174,184	8,762,202	9,494,103	10,546,528	10,911,593
Average Net Plant in Service	$41,505,560	$44,078,503	$47,130,980	$51,027,942	$52,893,725
Revenues and Expenses					
Operating Revenue	$11,313,757	$11,986,358	$12,788,116	$13,334,421	$15,542,729
Depreciation Expense	776,715	831,729	930,320	1,022,594	1,023,095
Tax Expense	2,337,275	1,965,829	1,964,140	1,767,136	2,536,564
Other Operating Expenses	5,166,387	5,655,313	6,297,654	7,109,066	7,216,830
Total Operating Expenses	$ 8,280,377	$ 8,452,871	$ 9,192,114	$ 9,898,796	$10,776,489
Net Operating Income	$ 3,033,380	$ 3,533,487	$ 3,596,002	$ 3,435,625	$ 4,766,240
Rate of Return *	7.3%	8.0%	7.6%	6.7%	9.0%
Customer Data (Average)					
Residential Customers	59,693	59,083	58,994	59,317	57,364
Commercial, Industrial, and Other Customers	6,225	6,270	6,450	6,546	6,634

* Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED TELEPHONE INVESTMENTS,
RESERVES, REVENUES, EXPENSES AND CUSTOMER DATA

Plant	1977	1978	1979	1980	1981
Average Gross Plant in Service	$1,882,186,906	$2,141,398,603	$2,385,298,870	$2,594,957,841	$2,804,936,297
Average Depreciation Reserve	361,255,829	383,295,732	399,767,170	431,388,174	480,025,828
Average Net Plant in Service	$1,520,931,077	$1,758,102,871	$1,985,531,700	$2,163,569,667	$2,324,910,469
Revenues and Expenses					
Operating Revenue	$ 695,761,300	$ 782,290,030	$ 877,909,675	$ 980,854,144	$1,132,390,893
Depreciation Expense	95,550,586	110,298,910	121,206,647	136,469,707	173,166,912
Operating Taxes	154,023,600	158,208,203	154,494,970	173,950,411	198,086,992
Other Operating Expenses	327,501,250	376,822,150	433,378,040	477,426,598	535,134,402
Total Operating Expenses	$ 577,075,436	$ 645,329,263	$ 709,079,657	$ 787,846,716	$ 906,388,306
Net Operating Income	$ 118,685,864	$ 136,960,767	$ 168,830,018	$ 193,007,428	$ 226,002,587
Rate of Return *	7.8%	7.8%	8.5%	8.9%	9.7%
Telephones in Service (Year End)					
Business Main Stations	286,707	300,596	322,058	322,675	320,414
Business Extensions	406,505	428,564	435,605	439,746	440,765
Residential Main Stations	1,289,993	1,344,120	1,387,852	1,413,851	1,425,973
Residential Extensions	846,886	898,457	948,282	975,753	962,797
Total	2,830,091	2,971,737	3,093,797	3,152,025	3,149,949

* Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED RADIO COMMON CARRIER
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1977	1978	1979	1980	1981
Average Gross Plant in Service	$3,565,567	$4,352,760	$6,117,460	$7,356,536	$8,293,922
Average Depreciation Reserve	1,352,197	1,509,485	2,392,750	3,119,013	3,814,258
Average Net Plant in Service	$2,213,370	$2,843,275	$3,724,710	$4,237,523	$4,484,664
Revenues and Expenses					
Operating Revenue	$2,403,485	$3,067,841	$3,824,927	$4,380,155	$4,952,574
Depreciation Expense	497,974	619,430	765,319	951,445	1,085,120
Tax Expense	189,541	214,055	261,393	276,673	248,020
Other Operating Expenses	1,618,170	1,964,235	2,334,014	2,771,774	3,011,654
Total Operating Expenses	$2,305,685	$2,797,720	$3,360,726	$3,999,897	$4,344,794
Net Operating Income	$ 97,800	$ 270,121	$ 464,201	$ 380,258	$ 607,780
Rate of Return *	4.42%	9.50%	12.46%	8.97%	13.55%
Customer Data (Average) **					
One-Way Units				13,333	15,182
Two-Way Mobil Telephone Units				1,722	1,594

* Ratio of Net Operating Income to Net Plant

** Customer Data Not Available For Years Prior to 1980

ASSESSMENT DIVISION

The Assessment Division is responsible for appraising and assessing for Ad Valorem taxation, for State, County and Municipal purposes, all of the properties of every description, tangible and intangible, within the State, owned by and all personal property used and/or leased by any public utility or railroad company under its jurisdiction. For 1982, these include 556 truck companies, 75 bus companies, 19 railroad companies, 225 private car companies, 11 airline companies, 13 water transportation carriers, 25 electric cooperative companies, 3 electric companies, 6 gas companies, 12 mobilphone companies, 19 pipeline companies, 3 power transmission, 10 telephone cooperative companies, 1 telegraph company, 20 telephone companies, and 18 water and sewerage companies, for a total of 1,016 public utility companies.

In order that the Assessment Division maintain a high level of professionalism in the valuation of railroad and public utilities, the Public Service Commission has sent members of the staff to various schools, workshops, and conferences on utility and railroad valuation. These schools were conducted by the International Association of Assessing Officers, the Tennessee Association of Assessing Officers, Wichita State University, and the Southern Association of State Property Tax Administrators. New valuation techniques and ideas were discussed in each of the different workshops.

In 1982, the Senior Assessment Analyst received the professional designation, Certified Assessment Evaluator, from the International Association of Assessing Officers. Also, the Chief Appraiser received the Senior Real Property Appraiser designation from the Society of Real Estate Appraisers. The Assistant Director was appointed as a member of the Professional Admissions Committee of the American Institute of Real Estate Appraisers for 1982. These accomplishments reflect the emphasis which the Commission has placed on professionalism in its Utility and Railroad valuation procedures. As of December 31, 1982, the Assessment Division has five Certified Assessment Evaluators (CAE), one MAI (Member, Appraisal Institute), one SRPA (Senior Real Property Appraiser), as well as one member actively working toward a professional designation.

To assure uniformity between the assessment of utility property and local property, the Assessment Division is continuing its reappraisal and mapping of all railroad and utility propery in Tennessee. The reappraisals of land and building are made in addition to the Commission's total reappraisal and revaluation of all companies every year. As of 1982, all utility properties have been reappraised.

In 1982, approximately 103 utility and railroad companies protested their assessments to the State Board of Equalization.

Several companies protested only on equalization and others on both equalization every assessment recommended by the Public Service Commission.

The utility assessments for 1982, were determined in accordance with the Constitutional Amendment which requires them to be assessed at 55 percent of value. The railroad and private car companies' and the motor carriers and motor bus companies' assessments were determined in accordance with the Railroad Revitalization and Regulatory Reform Act (4-R Act) of 1976, and the Motor Carrier Transportation Act of 1980, respectively. These laws require their properties to be assessed at 40 percent on Real Property and 30 percent on Personal Property. The total assessment for all companies assessed by the Tennessee Public Service Commission for the year 1982 amounts to $2,235,181,500. However, the State Board of Equalization ordered that these assessments were to be equalized on a county by county basis in accordance with the ruling and guidelines set out by the U. S. District Court - Middle District of Tennessee in 1977.

ENGINEERING DIVISION

The Engineering Division generally involves itself in the following:

1. Administration of the Natural Gas Pipeline Safety Act of 1968.
2. Applications for new franchises for utilities being formed.
3. Depreciation studies for regulated utilities.
4. Expansion of existing utility franchises.
5. General technical aid.
6. Providing information to interested parties.
7. Rate cases.
8. Safety programs.
9. Service evaluation.
10. Technical Associations and conferences.

1. One of the major responsibilities of the Division is the administration of the Natural Gas Pipeline Safety Act of 1968. The Division is certified under Section 5(a) of the Act by the United States Department of Transportation, Office of Pipeline Safety, to enforce the provisions of the Act, Parts 191 and 192. The personnel in the Division consist of the Director of Engineering, Secretary, and five Pipeline Safety Inspectors located in different areas of the state. There are 6 private gas utilities, 23 gas utility districts, 71 municipal gas systems, 7 intrastate pipelines, 1 hydrogen line, 52 housing authorities, 12 mobile home parks, 16 apartments, 5 motels, 2 miscellaneous master meters and 4 interstate transmission lines making direct sales, for a total of 199 gas utilities under the pipeline safety jurisdiction of the Commission. Other than privately-owned utilities, the jurisdiction is for safety only.

During 1982, approximately 1,011 field inspections were made which resulted in the issuance of 51 citations. There were 15 accidents involving natural gas which were reported to the Division and investigated by the inspectors.

Members of the Division attended one-week training sessions in pipeline safety sponsored by the U. S. Department of Transportation, Office of Pipeline Safety, and the Transportation Safety Institute in Oklahoma City, Oklahoma. Subjects covered included Failure Investigation Techniques, Joining of Pipeline Materials and Liquefied Natural Gas. The Division sponsored a two-day pipeline safety seminar with the Tennessee Gas Association, the Transportation Safety Institute and the U. S. Department of Transportation, Materials Transportation Bureau, Office of Operations and Enforcement.

2. The applications for new franchises for utilities being formed take the form of dockets where Certificates of Convenience and Necessity are applied for. The Division reviews cost estimates, engineering studies, and proposed service area boundaries.

3. Depreciation rates for regulated utilities are reviewed by the Division in cooperation with the Utility Rate Division. Studies submitted by utilities are reviewed for method and approach. Independent analysis and comparisons are made and coordinated with Federal regulatory agencies. During 1982, depreciation studies were reviewed for General Telephone Company.

4. When expansion of existing facilities is planned by a utility, the construction plans and estimates are submitted by the utility to this Division for approval. The Division checks the plans and studies to see that applicable rules, regulations, and statutes are complied with and that the latest technical developments are being incorporated into design where necessary, feasible, and economical. This Division follows the progress of approved expansion by making field inspections.

During 1982, the Engineering Division reviewed and approved new construction plans and estimates for telephone, gas, electric, water and sewer companies.

The Division reviewed and approved plans for construction submitted by railroads operating in the state. Field inspections and investigations were carried out throughout the state at various industry and railroad facilities. The Division worked closely with the Railroad Division in inspection, investigation, and suggestions for proper installation and improvement of railroad facilities. The Division testified in show cause hearings requiring engineering information and prepares technical questions for cross-examination of railroad engineers, consulting engineers, and industry engineers and representatives to insure compliance with the Tennessee Code Annotated and Commission rules, regulations and statutes for all new construction and rebuilt facilities. The Division assisted with suggestions for correcting deficiencies throughout the state for various railroads and industries in the interest of railway safety.

5. General technical aid is provided to the Commissioners and to other Divisions of the Commission as required. Provisions are contained in the utility rules and regulations for codes by which all utilities must abide. Technical interpretation of these codes is the responsibility of the Division.

6. Providing information to interested parties is done continually by the Division. Questionnaires from many sources are received, completed and returned on a variety of topics. Interviews are given and presentations to seminars and conferences are made.

7. In rate cases, the Engineering Division reviews depreciation rates, equipment and installation costs, prepares questions for cross-examination of company witnesses, and presents expert testimony.

8. Much of the emphasis in the Division's work is related to safety. One purpose for the review of construction plans of utilities and railroads is to attempt to promote and insure the safety of the employees, the customers and the general public.

The Division works with the State Health Department to improve water and sewer service and water quality. Gas and railway safety are discussed separately.

9. Service evaluations for utilities continued during 1982. Telephone service evaluations involved special problems encountered by customers. Service complaints where technical assistance was required were handled in conjunction with the Utility Service Division.

10. Members of the Engineering Division served on the following technical committees: SEARUC Special Telephone Committee - Chairman and members, and National Conference of Regulatory Utility Commission Engineers - Past President, and Tennessee Gas Association Education Committee and Pipeline Safety Committee, NARUC Pipeline Safety Subcommittee, and Tennessee One-Call System, Inc., Steering Committee.

Members of the Division attended and participated in the Federal-State Regional Pipeline Safety Meeting, the National Conference of Regulatory Utility Commission Engineers, and the Tennessee Gas Association Annual Conference and Fall Management Conference.

Members of the Division serve in the capacity of Administrative Law Judges, Advisors and Expert Witnesses in proceedings before the Commission, Federal agencies and the Courts.

LEGAL DIVISION

The General Counsel's office of the Commission serves in various capacities both the Commission and the public of the State of Tennessee. The office is under the direction of Henry M. Walker, General Counsel, who is assisted by Albert K. Cocke and Ellen H. Pollack, Assistant General Counsels, and Jean Carlos and Helen Shepherd, Legal Secretaries. A brief summary of the responsibilities of the General Counsel's office includes the following:

1. Appearing as trial attorney representing the Commission and the citizens of Tennessee in all cases before the Courts of the State of Tennessee, the Federal Courts, the Federal Communications Commission, the Federal Energy Regulatory Commission, and the Interstate Commerce Commission.

2. Advising the general public, persons, and corporations subject to the jurisdiction of the Commission, relative to legal problems which may arise pursuant to said jurisdiction.

3. Participation in hearings conducted by the Commission with the particular responsibilities of:

   (a) Conducting examination of witnesses.

   (b) Furnishing additional evidence when necessary to insure that all pertinent data is adduced at the hearing and that a complete transcript is made.

   (c) Protecting the public interest in all cases and particularly rate proceedings before the Commission.

4. Advising and counseling the Commission and its staff in the course of the routine duties of the Commission relative to the law and its application.

5. Appearing before the State Board of Equalization and the Courts in defense of the ad valorem tax assessments as established by the Commission.

6. Preparation of legal memoranda and review of the law for the Commission and its staff.

7. Appearing before the Congress and the Tennessee Legislature on present or proposed legislation that would affect the Commission and the citizens of Tennessee on matters under the Commission's jurisdiction.

During the past year, the General Counsel's office, in addition to the discharge of its routine duties, has made more than 280 Commission and Court appearances. The General Counsel and his Assistants for the past twelve months have written more than nine hundred orders pertaining to motor carriers, railroads, utilities, show cause and miscellaneous matters. The following is an abstract of the orders written by the Legal Division during the past twelve months of 1982:

1982	G*	SMC	MC	R	U	MISC.	TOTAL
January		5	63	3	10		81
February		4	49	3	21		77
March	1	57	32	2	24		116
April		83	38	8	16		145
May		19	37	11	7		74
June		15	17	6	12		50
July		12	27	13	16	2	70
August		7	21	7	13		48
September		9	31	6	12		58
October		8	37	15	17		77
November		7	48	3	9		67
December		7	28	8	18		61
Total	1	233	428	85	175	2	924

* Column G refers to rule-making proceedings.

MOTOR CARRIER DIVISION

The Motor Carrier Division of the Commission is responsible for the regulation and supervision of the motor carriers operating within the State of Tennessee. The Division is responsible for the enforcement of safety regulations, hazardous materials regulations, certification, registration of equipment, agents for service of process, and insurance requirements for motor carriers.

During the period January 1, 1982 - December 31, 1982, there was a total of 17,189 motor carriers qualified with the Commission to operate in Tennessee. Of these companies 7,392 were regulated truck companies and 632 were bus companies. The Motor Carrier Division issued a total of 380,811 permit stamps and 115,718 trip lease permits and temporary wires during this period.

The Motor Carrier Division's staff of enforcement officers are assigned the duties of enforcing the safety requirements and economic regulations of the Motor Carrier Act. During the year 1982, the enforcement officers performed driver equipment compliance checks on 21,852 units from which 7,757 citions were issued for violations. Of the units on which driver equipment compliance checks were initiated, 11,751 were placed out of service until needed repairs were made. The violations for which citations were issued for the following offenses: 1875 No Permit Stamp, 1564 No Authority, 880 No Trip Lease Permit, 1867 Safety Violations, 144 Possession of Alcohol, and 75 Possession or Under the Influence of Drugs.

The Motor Carrier Division has continued its progress with the Hazardous Materials Program and has issued 563 citations for violations of the hazardous materials regulations.

The above figures cover the period of January 1, 1982 - December 31, 1982.

RAILROAD DIVISION

The Railroad Division has the responsibility of general supervision and regulation of common carriers by rail operating within the State of Tennessee, to the extent that said operations are of an intrastate nature.

The Railroad Division is headed by a Director, with a staff of one stenographer and ten Railroad Inspectors. The Director serves on the Sub-Committee of Railroads of the National Association of Regulatory Utility Commissioners and is now serving as First Vice President of the National Conference of State Transportation Specialists, where he serves as a member of the Executive Committee, Site Committee, Program Committee, and Chairman of the Railroad Committee.

In addition to the investigation of special complaints filed with the Railroad Division, the inspectors make daily inspections of rail facilities throughout the State. All new construction or expansions of rail facilities must be inspected and approved by the Railroad Division before rail service is instituted. All railroad accidents resulting in fatalities and all major derailments are investigated by the Commission's Railroad Inspectors. In addition to these duties, the Railroad Division is responsible for coordinating functions with the Federal Railroad Administration of the Federal Department of Transportation to enforce the Federal Railroad Safety Act.

On December 1, 1982, the Tennessee Public Service Commission has two Railroad Inspectors which have been certified by the Federal Department of Transportation, Federal Railroad Administration, to participate and conduct investigations in the Federal-State Rail Safety Program. The Commission also has one Motor Power and Equipment Inspector certified and one Motor Power Equipment Inspector in training to participate in this program.

During the year 1981 there were eleven fatalities, occurring at rail-grade crossings, with an equal amount of eleven for the year 1982.

On December 31, 1982, there were seven Class I Railroads and six Class II Railroads operating within the State. These thirteen railroads have a total of 5,001 miles of track. Of these 5,001 miles, there are 2,859 miles of main line and branch line tracks.

CLASS I RAILROADS

Burlington Northern Incorporated
Clinchfield Railroad Company
Illinois Central Gulf Railroad
Louisville and Nashville Railroad Company
Missouri Pacific Railroad Company
St. Louis-Southwestern Railway Company
Southern Railway Company

CLASS II RAILROADS

Bolivar Southern Railroad Company
East Tennessee and Western North Carolina Railroad Company
Nashville and Ashland City Railroad Company
Natchez Trace Railroad Company
South Central Tennessee Railroad Company

JANUARY 1, 1982 - December 31, 1982

Accident Reports Filed -	143
Formal Complaints Handled -	121
Daily Inspections -	5,978
Special Investigations -	380
Show Cause Orders Issued -	39

TRANSPORTATION RATE DIVISION

The responsibilities of the Transportation Division generally include; rates charged by all regulated carriers, schedules of passenger carriers, certification of new intrastate carriers.

Under the statures, all motor carrier and railroads are required to establish and maintain a schedule of reasonable rates, fares and charges. In order to determine the reasonableness of a carrier's rates, the Commission must analyze the effect such rates have on the shipping public, the carrier and the industry as a whole. Carriers are required to provide sufficient financial and economic data with each rate change.

When an application for a rate increase is received, an investigation of the financial records of the applicant is conducted to determine if the increase is justified. The Commission may set for public hearing any general rate increase or transportation rate matter on which there is sufficient protest by an interested party. If the Commission receives no protest by an interested party concerning an increase in transportation rates other than a general rate increase, the Commission will investigate to determine if the increase is justified. If the Commission concludes that the increase is necessary and reasonable, it may be permitted to become effective without a public hearing. However, if an investigation reveals irregularities or the Commission deems the increase unnecessary or entertains any doubt as to the necessity for the proposed increase, the matter will be set for public hearing.

The Commission has power under TCA §65-1507 and §65-1510 to grant operating authority to motor carriers and contract haulers operating within the State. The Transportation Rate Division is responsible for the physical processing of the application for new authority from the time the application is received until a final order is rendered either granting or denying a Certificate of Convenience and Necessity. The Division is responsible for reviewing an application to see that the proper information is filed; a hearing is set; proper notice is given; and the final order is distributed. The division also assists in the technical analysis of the information submitted with the application for new authority.

The Transportation Rate Division maintains updated schedules for all passenger carriers. Carriers are required to give notice of each proposed schedule change upon sufficient protest from the general public, the Commission has the power to suspend a proposed discontinuance of service. Hearings concerning schedule changes are heard in the area affected by the proposed change.

In conjunction with the Transportation Rate Division's general areas of responsibilities, the Division is responsible for answering daily inquiries concerning rates, schedules and certificates of carriers. The Division also administers the Commission's Emergency Fuel Surcharge Program under SMC-792.

Significant events in 1982 included the certification of 141 passenger carriers for the 1982 Worlds Fair in Knoxville. Most carriers provided service in Knox and surrounding counties; however, carriers were available for statewide service to the Worlds Fair. Maximum uniform rates were set by the Commission. No complaints concerning rates charged during the Worlds Fair were received from the general public.

During 1982, the Commission heard its' first rail rate protest under the Staggers Rail Act. The Commission's action in this case resulted in lower rates for shippers. Much of the Commission's jurisdiction over rail matters have been pre-empted under the Act; however, the Commission retains limited jurisdiction under the Interstate Commerce Commission's certification process.

The Bus Regulatory Reform Act was passed during 1982. Under this Act the Commission's jurisdiction of schedule changes was altered. Generally, under the Act the Commission only has jurisdiction over schedule changes involving abandonment of service between two intrastate cities and commuter runs. Based on the Commission's limited experience under the new act, it is anticipated that bus service to smaller communities will be significantly reduced in the future.

During 1982, the Commission received 396 tariff filings affecting intrastate traffic. The Commission processed 90 applications for Certificates of Convenience and Necessity, and 35 Contract Hauler's Authority, 24 Emergency Temporary Authority and 49 other petitions relating to intrastate traffic.

UTILITY RATE DIVISION

The Utility Rate Division has the responsibility of recommending and investigating rates for all telephone, mobilphone, gas, electric and water and sewer companies under the jurisdiction of the Commission. In addition, the Utility Rate Division has the responsibility of reviewing, interpreting, and overseeing the implementation of the rules and regulations utilized by the utilities in administering approved rates.

Generally, the rates charged by a utility are based on the utility's overall cost of service. Proposed rates are submitted by the utilities in either the form of a rate petition or a tariff filing under the Commission's rules. Rate petitions are filed by utilities to affect general rate changes, and tariff filings are made to establish rates and charges for new services or to affect other changes in the utility's existing tariff.

The Utility Rate Division's investigation of petitions for general rate changes includes the accumulation of data pertaining to the cost of specific services and the analysis of rate relationships in order to make recommendations on rate design.

The Utility Rate Division also investigates proposed rates submitted as tariff filings under Rule 1200-4-1-.06. Rule 1220-4-6-.06 allows utilities to submit proposed changes or amendments to its tariff provided that the Commission is given 30 days notice. Most of the tariffs filed under this rule deal with new service offerings or the modifications of existing tariff offerings. These filings are reviewed to determine their reasonableness which entails an investigation of the cost studies submitted with the filings and the regulations implementing the new services. After the investigation is completed, the tariff filing may either be allowed to become effective, or suspended until formal action is taken by the Commission. During 1982, the Utility Rate Division processed 237 tariff filings from the following types of utilities:

Telephone	217
Gas	8
Water & Sewer	5
Mobilphone	4
Electric	2
Telegraph	1
Total	237

The Utility Rate Division maintains a complete and current file of all utility tariffs together with the rules and regulations used to administer approved tariffs. The division is called on daily to interpret and oversee the administration of the rates approved for the utilities.

During 1982, 856 inquiries and complaints were received in the form of letters, telephone calls or personal visits concerning utility rates or the rules and regulations to administer them. A breakdown of these complaints and inquiries by type of utility is as follows:

Telephone	721
Gas	53
Water & Sewer	18
Mobilphone	10
Electric	10
Non-regulated Utilities	44
Total	856

The Utility Rate Division participates in depreciation rate studies for the utilities under the jurisdiction of the Commission. Depreciation rates are particularly significant since they are a material element in the cost of service of the utility. The staff of the Utility Rate Division joins with the Engineering Division in making these depreciation studies.

During 1982, General Telephone Company of the Southeast requested approval of increased depreciation rates which would increase annual accruals in Tennessee by $3,704,000. During a three-way meeting involving the staff of the Commission, the company and the Federal Communications Commission, depreciation rates were agreed upon which resulted in a reduction of 2,990,000 from their original request.

The Utility Rate Division also participated in the investigation of 12 applications for approval of additional capital. A review was made and recommendations were submitted to the Commission for consideration of each of these applications.

The Director of the Utility Rate Division also serves as a member of the Staff Subcommittee on Communications of the National Association of Regulatory Utility Commissioners.

UTILITY SERVICE DIVISION

The Utility Service Division performs the staff work in the regulation of public utilities concerning service. This includes the investigation of all complaints received from customers concerning telephone, telegraph, electric, gas water, and sewerage companies which are regulated by the Public Service Commission. The Utility Service Division also conducts service hearings and community meetings throughout utility company's franchised areas.

The Public Service Commission regulates nineteen (19) telephone companies, one (1) telegraph company, one (1) electric company, six (6) gas companies, sixteen (16) water companies and two (2) sewerage companies.

Pursuant to T.C.A. 7-82-102, the Public Service Commission has only limited jurisdiction over utility districts. Moreover, the Public Service Commission cannot initiate an investigation of utility district relative to rate and/or service until a petition is filed with the Commission by at least ten (10) percent of the residents within the authorized area of the public utility district.

The Utility Service Division is comprised of a director, one secretary, one stenographer, and ten field investigators. In March of 1981, the Division reduced its staff from three stenographers to one and from thirteen investigators to ten. Moreover, in 1981 the district offices in Memphis and Knoxville were closed. The Utility Service Division has field investigators stationed in Clarksville, Chattanooga, Jackson, Memphis, McMinnville, Nashville, Church Hill and Knoxville.

Every complaint received in the Utility Service Division is assigned to an investigator for a comprehensive investigation. Moreover, the utility company against whom the complaint was filed is also required to conduct an investigation, and report its findings to the Utility Service Division. The findings of both investigations are reviewed by the Director for a final disposition.

Another function of the Utility Service Division is a consumer survey program. The purpose of this program is to determine the quality of service utility customers are receiving throughout the state. The investigator selects utility customers at random and makes a personal visit and discusses their problems, if any, and conducts tests. The findings of each investigator are submitted to the Director's office for evaluation and appropriate action.

The Division also conducts tests of telephone equipment. This program involves the field investigator making test calls from various business and residential main stations to other business and residential main stations within the same exchange. Also test calls are made between exchanges to determine the adequacy of trunk lines. The public coin telephone investigation program is another function of the Utility Service Division.

FORMAL COMPLAINTS HANDLED AND INVESTIGATED BY THE UTILITY SERVICE DIVISION

	1978	1979	1980	1981	1982
TELEPHONE.....	2,936	2,399	2,482	2,171	1,905
TELEGRAPH.....	3	8	2	4	2
WATER.....	67	132	113	105	102
SEWERAGE.....	0	0	0	0	0
ELECTRIC.....	18	11	12	16	15
GAS.....	61	53	60	65	66
MOBILPHONE.....	0	3	5	4	2
SPECIAL INVESTIGATIONS.....	161	190	250	312	365

OTHER FUNCTIONS AND PROGRAMS OF THE UTILITY SERVICE DIVISION

	1978	1979	1980	1981	1982
COMMISSION HEARINGS HELD IN FRANCHISED AREAS OF UTILITY COMPANIES.....	5	5	33	12	28
SERVICE MEETINGS HELD IN FRANCHISED AREAS OF UTILITY COMPANIES.....	6	6	4	5	5
CONSUMER SURVEY INTERVIEWS.	2,487	1,397	910	916	251
TEST CALLS.....	7,534	31,120	30,100	28,342	23,054
PUBLIC PHONE INSPECTIONS...	3,404	13,500	14,117	14,365	12,870

THE TENNESSEE PUBLIC SERVICE COMMISSION
ASSESSMENTS FROM 1877 THROUGH 1982

Total Assessed Value of all Property Assessed for Taxation by the Tennessee Public Service Commission.

Assessment Period	Property Assessed	Total
1877-78	Railroads.....$	13,757,105.85
1879-80	Railroads.....	16,375,894.40
1881-82	Railroads.....	27,016,100.12
1883-84	Railroads.....	31,547,292.23
1885-86	Railroads.....	31,547,582.01
1887-88	Railroads.....	32,290,302.10
1889-90	Railroads.....	43,789,707.74
1891-92	Railroads.....	38,341,488.67
1893-94	Railroads.....	40,703,845.50
1895-96	Railroads-Utilities.....	40,446,368.48
1897-98	Railroads-Utilities.....	50,546,129.14
1899-1900	Railroads-Utilities.....	56,546,129.14
1901-02	Railroads-Utilities.....	58,327,298.79
1903-04	Railroads-Utilities.....	60,602,713.29
1905-06	Railroads-Utilities.....	71,968,432.16
1907-08	Railroads-Utilities.....	87,047,269.79
1909-10	Railroads-Utilities.....	91,850,925.37
1913-14	Railroads-Utilities.....	111,757,070.29
1915-16	Railroads-Utilities.....	115,298,042.84
1917-18	Railroads-Utilities.....	122,283,134.74
1919	Railroads-Utilities.....	132,446,120.00
1920-21	Railroads-Utilities.....	272,859,649.00
1921-22	Railroads-Utilities.....	246,693,638.39
1923-24	Railroads-Utilities.....	255,576,486.93
1925-26	Railroads-Utilities.....	272,124,248.01
1927-28	Railroads-Utilities.....	284,441,185.62
1929-30	Railroads-Utilities.....	269,262,250.45
1931	Railroads-Utilities.....	286,834,959.36
1932-33	Railroads-Utilities-Motor Carriers.	264,979,408.62
1934-35	Railroads-Utilities-Motor Carriers.	252,378,706.89
1936-37	Railroads-Utilities-Motor Carriers.	250,762,477.94
1938-39	Railroads-Utilities-Motor Carriers.	266,115,405.00
1940-41	Railroads-Utilities-Motor Carriers.	181,373,956.00
1942-43	Railroads-Utilities-Motor Carriers.	198,132,778.00
1944	Railroads-Utilities-Motor Carriers.	238,642,162.00
1945-46	Railroads-Utilities-Motor Carriers.	318,458,325.00
1947-48	Railroads-Utilities-Motor Carriers.	351,037,699.00
1949-50	Railroads-Utilities-Motor Carriers.	344,902,221.00
1951-52	Railroads-Utilities-Motor Carriers.	384,792,690.00

1953-54	Railroads-Utilities-Motor Carriers.	$ 428,352,790.00
1955-56	Railroads-Utilities-Motor Carriers.	477,778,159.00
1957-58	Railroads-Utilities-Motor Carriers.	501,931,299.00
1959-60	Railroads-Utilities-Motor Carriers.	523,228,433.00
1961-62	Railroads-Utilities-Motor Carriers.	542,202,731.00
1963-64	Railroads-Utilities-Motor Carriers.	594,685,359.00
1965-66	Railroads-Utilities-Motor Carriers.	630,946,875.00
1967	Railroads-Utilities-Motor Carriers.	646,942,292.00
1968	Railroads-Utilities-Motor Carriers.	655,974,495.00
1969	Railroads-Utilities-Motor Carriers.	715,111,650.00
1970	Railroads-Utilities-Motor Carriers.	781,076,650.00
1971	Railroads-Utilities-Motor Carriers.	858,981,530.00
1972	Railroads-Utilities-Motor Carriers.	952,649,190.00
1973	Railroads-Utilities-Motor Carriers.	1,247,618,300.00
1974	Railroads-Utilities-Motor Carriers.	1,355,337,500.00
1975	Railroads-Utilities-Motor Carriers.	1,461,910,400.00
1976	Railroads-Utilities-Motor Carriers.	1,544,333,200.00
1977	Railroads-Utilities-Motor Carriers	1,318,596,498.00*
1978	Railroads-Utilities-Motor Carriers	1,303,085,502.00*
1979	Railroads-Utilities-Motor Carriers	1,261,372,484.00*
1980	Railroads-Utilities-Motor Carriers	1,478,530,645.00*
1981	Railroads-Utilities-Motor Carriers	1,383,758,500.00*
1982	Railroads-Utilities-Motor Carriers	1,486,300,590.00**

*These assessments represent the final assessments after equalization. Equalization was ordered by the Federal Court in 1977 and the State Board of Equalization in 1978, 1979, 1980, 1981 and 1982.

**This figure also includes the personal property assessments for four counties (Cannon, Lauderdale, Sevier and White) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

1982 AD VALOREM ASSESSMENT

ASSESSMENTS BY CLASSES OF PROPERTY ASSESSED FOR TAXATION PURPOSES IN TENNESSEE BY THE TENNESSEE PUBLIC SERVICE COMMISSION FOR THE YEAR 1982 ARE AS FOLLOWS

AIRLINE COMPANIES	14,220,640
BARGE LINE COMPANIES	2,573,840
ELECTRIC COOPERATIVE COMPANIES	130,295,570
ELECTRIC COMPANIES	9,528,580
GAS COMPANIES	29,198,260
BUS COMPANIES	3,496,703
TRUCK COMPANIES	65,116,297
MOBILPHONE COMPANIES	2,038,620
PRIVATE CAR COMPANIES	24,647,340
PIPELINE COMPANIES	132,657,310
POWER TRANSMISSION COMPANIES	6,446,300
RAILROAD COMPANIES	147,860,850
TELEPHONE COOPERATIVE COMPANIES	39,173,330
TELEGRAPH COMPANIES	2,211,830
TELEPHONE COMPANIES	852,905,510
WATER & SEWERAGE COMPANIES	23,929,610
GRAND TOTAL	$ 1,486,300,590 *

*This figure also includes the personal property assessments for four counties (Cannon, Lauderdale, Sevier and White) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.

1982 AD VALOREM ASSESSMENTS

AIRLINE COMPANIES

AMERICAN AIRLINES, INC.	1,991,120
BRANIFF AIRWAYS, INC.	560,570
DELTA AIR LINES, INC.	4,928,330
EASTERN AIR LINES, INC.	175,120
FRONTIER AIRLINES, INC.	128,070
OZARK AIR LINES, INC.	86,510
PIEDMONT AVIATION, INC.	1,363,970
REPUBLIC AIRLINES, INC.	1,480,760
TRANS WORLD AIRLINES, INC.	148,920
U S AIR	528,050
UNITED AIR LINES, INC.	2,829,220
AIRLINE COMPANIES TOTAL	$ 14,220,640

BARGE LINE COMPANIES

AMERICAN COMMERCIAL BARGE LINE COMPANY	1,262,190
ARROW TRANSPORTATION COMPANY	119,390
CUMBERLAND & OHIO COMPANY, INC.	35,590
THE DELTA QUEEN STEAMBOAT COMPANY	164,720
DIXIE CARRIERS, INC.	111,680
DRAVO MECHLING CORPORATION	309,610
FEDERAL BARGE LINES, INC.	8,500
IGERT, INC.	11,760
S. C. LOVELAND CO., INC.	41,480
RIVERWAY BARGE COMPANY	16,990
SCNO BARGE LINES, INC.	105,090
SECURITY BARGE LINE, INC.	37,270
THE VALLEY LINE COMPANY	349,570
BARGE LINE COMPANIES TOTAL	$ 2,573,840

ELECTRIC COOPERATIVE COMPANIES

APPALACHIAN ELECTRIC COOPERATIVE	6,647,040
CANEY FORK ELECTRIC COOPERATIVE, INC.	5,639,140
CHICKASAW ELECTRIC COOPERATIVE	1,077,810
CUMBERLAND ELECTRIC MEMBERSHIP CORP.	14,541,750
DUCK RIVER ELECTRIC MEMBERSHIP CORP.	8,462,550
FORKED DEER ELECTRIC COOPERATIVE, INC.	1,288,170
FORT LOUDOUN ELECTRIC COOPERATIVE	3,402,780
FRENCH BROAD ELECTRIC MEMBERSHIP CORP.	158,670
GIBSON COUNTY ELECTRIC MEMBERSHIP CORP.	6,633,860
HOLSTON ELECTRIC COOPERATIVE, INC.	3,770,470
MERIWETHER LEWIS ELECTRIC COOPERATIVE	5,128,580
THE MIDDLE TENN. ELEC. MEMBERSHIP CORP.	11,787,450
MOUNTAIN ELECTRIC COOPERATIVE, INC.	1,811,340
PICKWICK ELECTRIC COOPERATIVE	2,558,150
PLATEAU ELECTRIC COOPERATIVE	4,429,800
POWELL VALLEY ELECTRIC COOPERATIVE	4,924,710
SEQUACHEE VALLEY ELECTRIC COOPERATIVE	8,182,940
SO. KENTUCKY RURAL ELECTRIC COOP. CORP.	8,020
SOUTHWEST TENNESSEE ELECTRIC MEMB. CORP.	8,993,000
TENNESSEE VALLEY ELECTRIC COOPERATIVE	3,725,940
THE TIPPAH ELECTRIC POWER ASSOCIATION	115,710
TRI-COUNTY ELECTRIC MEMBERSHIP CORP.	3,640,020

1982 AD VALOREM ASSESSMENTS

ELECTRIC COOPERATIVE COMPANIES

TRI-STATE ELECTRIC MEMBERSHIP CORP.			888,000
UPPER CUMBERLAND ELECTRIC MEMB. CORP.			7,688,360
VOLUNTEER ELECTRIC COOPERATIVE			14,791,310
ELECTRIC COOPERATIVE COMPANIES	TOTAL	$	130,295,570

ELECTRIC COMPANIES

ARKANSAS POWER & LIGHT COMPANY			34,400
KENTUCKY UTILITIES COMPANY			85,000
KINGSPORT POWER COMPANY			9,409,180
ELECTRIC COMPANIES	TOTAL	$	9,528,580

GAS COMPANIES

CHATTANOOGA GAS COMPANY			13,664,390
HARDIN COUNTY GAS COMPANY			42,990
HARTSVILLE GAS COMPANY			49,000
NASHVILLE GAS COMPANY			7,866,360
TENNESSEE-VIRGINIA ENERGY CORP.			2,103,000
UNITED CITIES GAS COMPANY			5,472,520
GAS COMPANIES	TOTAL	$	29,198,260

BUS COMPANIES

AIRPORT LIMOUSINE SERVICE, INC.	590
AMERICAN SIGHTSEEING	36,460
AUTREY BUS LINES, INC.	10,980
B & C BUS LINES COMPANY, INC.	16,190
B & H TRANSIT, INC.	1,970
B-J COMMUTOR SERVICE, INC.	5,700
B & M SERVICE COMPANY	10,940
BASDEN TRANSPORTATION, INC.	3,300
BRENTWOOD COUNTRY MUSIC TOURS	450
C & H BUS LINE	3,500
CAMPBELL BUS LINES, INC.	600
CHEROKEE COACH COMPANY	41,140
CINDER TOUR SERVICE	1,730
CLARKSVILLE LIMOUSINE SERVICE	14,310
CLARKSVILLE TRANSIT SYSTEM	7,450
CLEVELAND-DALTON BUS LINES	550
COTTONLAND TOURS	7,550
CREATIVE INTERNATIONAL MANAGEMENT, INC.	1,130
CUMBERLAND BUS LINES	7,780
CUMBERLAND TOURS	EXEMPT
CUSTOM TOURS, INC.	9,310
D & S BUS LINES, INC.	2,120
ELK RIVER LINES	4,680
FIVE RIVERS TRANSIT COMPANY	1,030
G & C ENTERPRISES, INC.	4,380
WILLIAM B. GILLESPIE	1,170
GRAND OLE OPRY TOURS, INC.	14,650
GRAY LINE OF NASHVILLE	EXEMPT
GREAT SMOKY TOURS, INC.	EXEMPT

1982 AD VALOREM ASSESSMENTS

BUS COMPANIES

GREENE COACH COMPANY, INC.	36,410
GREYHOUND LINES, INC.	2,164,820
GULF TRANSPORT COMPANY	98,890
HOLIDAY NASHVILLE TRAVEL PARK	7,710
JOEL R. HORTON	1,960
INSIDE MEMPHIS, INC.	EXEMPT
KINGSPORT LIMOUSINE SERVICE	1,240
KINGSTON X-10 BUS POOL	720
KNOXVILLE TOURS, INC.	12,950
LEBANON K. O. A. TOURS, INC.	1,270
LIMOUSINES UNLIMITED, INC.	17,630
LOUDON COUNTY COMMUTER BUS LINES	520
LOY BUS LINES	45,890
MAPLES & OGLE TRANSPORTATION CO., INC.	12,060
MEETING SERVICES & CONVENTIONS	1,300
MEMPHIS-WEST MEMPHIS TRANSIT COMPANY	62,210
MIDWEST BUSLINES, INC.	3,730
MOUNTAIN VIEW SIGHTSEEING CORPORATION	683
MUSIC CITY SERVICE, INC.	156,080
NASHVILLE COUNTRY TOURS	2,800
NASHVILLE EXPRESS TOURS, INC.	3,050
TERRY D. PAGE & DALE P. ELLIS	670
POWELL BUS LINES	1,500
RIVER BUS LINES, INC.	40,810
RIVERTOWN TOURS	2,070
BALLARD RUSSELL	380
SERVICE CAB COMPANY	1,160
SEYMOUR BUS LINES, INC.	2,880
WILLIAM H. SHOUN	690
SIGHTSEEING CHATTANOOGA	EXEMPT
SIGHTSEEING TENNESSEE	EXEMPT
SMILE-A-WHILE TOURS, INC.	1,300
SOUND CITY TOURS, INC.	EXEMPT
SOUTHERN CAB CORPORATION	1,830
STARDUST TOURS, INC.	43,780
STARLITE BUS SERVICE, INC.	58,730
TENNESSEE TRAILBLAZERS, INC.	46,350
TRAILWAYS ARKANSAS, INC.	1,580
TRAILWAYS SOUTHEASTERN LINES, INC.	41,370
TRAILWAYS SOUTHERN LINES, INC.	137,260
TRAILWAYS TENNESSEE LINES, INC.	234,020
HERMAN TRENTHAM	380
TRI-STATE TRANSIT COMPANY, INC.	20,240
JOHNNY WALKER TOURS, INC.	9,410
WEST MEMPHIS TRANSPORTATION COMPANY	8,710
CLINTON WILLIAMS TAXI	EXEMPT
BUS COMPANIES TOTAL	$ 3,496,703

TRUCK COMPANIES

A-1 MOVING & STORAGE COMPANY, INC.	7,040
AAA COURIER SERVICE, INC.	24,730
AAA MOVING & STORAGE, INC.	14,850
A B C EXPRESS, INC.	22,210
ABF FREIGHT SYSTEM, INC.	677,040

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

ABW TRUCKING COMPANY	7,370
A. & H. TRUCK LINE, INC.	310,100
A & M EXPRESS, INC.	6,120
A M & M, INC.	118,490
A & R TRANSPORT, INC.	18,750
ASAP EXPRESS, INC.	53,650
ACE FREIGHT LINE, INC.	EXEMPT
ACME MOVING & STORAGE COMPANY	3,140
ACTION DELIVERY SERVICE	2,460
ACTIVE TRANSFER COMPANY, INC.	7,300
AERO/AMERICAN MOVING & STORAGE	18,730
AERO MAYFLOWER TRANSIT COMPANY, INC.	239,810
THE AETNA FREIGHT LINES, INC.	151,060
ALABAMA-TENNESSEE EXPRESS, INC.	3,140
ALADIN VAN LINES, INC.	3,980
ALL-AMERICAN MOVING & STORAGE	4,760
ALL CARGO TRANSPORTATION, INC.	1,030
ALL SOUTH MOTOR FREIGHT, INC.	29,230
AUBREY E. ALLEN	420
ALLIED DELIVERY & INSTALLATION, INC.	21,440
ALLIED VAN LINES, INC.	76,460
AMERICAN FREIGHT SYSTEM, INC.	532,100
AMERICAN HOLIDAY VAN LINES, INC.	7,630
AMERICAN RED BALL TRANSIT COMPANY, INC.	14,370
ANMAC SERVICES, INC.	1,700
ARGO-COLLIER TRUCK LINES CORPORATION	164,040
ARMSTRONG TRANSFER & STORAGE CO., INC.	491,570
ARROW TRANSFER & STORAGE COMPANY	218,390
ATLANTA MOTOR LINES, INC.	166,040
ATLAS VAN-LINES, INC.	306,170
AVERITT EXPRESS, INC.	603,090
B. I. TRANSPORTATION, INC.	284,890
B & L TRUCK LINE, INC.	1,490
HOWARD BAER	104,690
BARGER TRANSFER & STORAGE COMPANY	9,610
BATESVILLE TRUCK LINE, INC.	29,700
BAYLESS GARAGE	2,350
BILLY L. BEADLE	6,770
BEARD TRUCK LINE, INC.	12,280
J. C. BEASLEY	2,640
BEATY TRUCKING COMPANY, INC.	62,520
BEE LINE EXPRESS, INC.	22,550
BEKINS VAN LINES COMPANY	47,840
BESTWAY CARTAGE, INC.	11,370
BESTWAY EXPRESS, INC.	26,650
BIRMINGHAM-NASHVILLE EXPRESS, INC.	129,190
BLAIR MOTOR SERVICE, INC.	5,920
BLOUNT MOTOR LINES, INC.	13,920
BLUE GOOSE, INC.	1,340
BLUFF CITY TRANSFER & STORAGE CO., INC.	29,610
BLUFF CITY TRANSPORTATION, INC.	76,270
BOONE EXPRESS	1,060
BOSS TRANSPORTATION COMPANY, INC.	20,740
BOWDEN TRANSFER CO., INC.	EXEMPT
BOWLING GREEN EXPRESS, INC.	29,500
S. L. BOWMAN & SONS, INC.	24,940

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

BOWMAN TRANSPORTATION, INC.	1,588,080
BOYD TRUCKING COMPANY, INC.	2,100
BRANCH MOTOR EXPRESS COMPANY	55,180
THE PAULIE BRAZIER CO., A CORP.	52,720
BREAZEALE TRANSFER & STORAGE, INC.	9,050
BRICK DELIVERY COMPANY	85,990
BRIGGS TRANSPORTATION COMPANY	11,500
BRINK'S, INC.	41,040
BRONAUGH MOTOR EXPRESS, INC.	19,530
BROWN FREIGHT LINE, INC.	87,210
BROWN TRANSPORT CORPORATION	371,010
BROWN TRUCKING, INC.	109,740
BROWN'S WRECKER SERVICE	2,650
BUILDERS TRANSPORT, INC.	156,920
BUILDERS TRANSPORTATION COMPANY	50,060
BURKHART ENTERPRISES, INC.	39,040
BURNETT TRUCK LINE COMPANY	13,850
BURNHAM VAN SERVICE, INC.	139,130
C & C TRUCKING	2,950
CGR TRUCK LINES, INC.	16,590
CALHOUN TRANSPORTATION SERVICE, INC.	32,400
CAMPBELL SIXTY-SIX EXPRESS, INC.	174,760
CAPE AIR FREIGHT, INC.	75,980
CARDINAL CONTRACT CARRIERS, INC.	6,770
CARDINAL TRANSPORTATION CO., INC.	EXEMPT
CAROLINA FREIGHT CARRIERS CORPORATION	381,150
CAROLINA-WESTERN EXPRESS, INC.	92,740
CARR MOVING COMPANY	6,450
CARTER ENTERPRISES, INC.	10,430
CARTHAGE FREIGHT LINE, INC.	14,670
CASE ENTERPRISES, INC.	20,000
CASEY TRANSPORTATION, INC.	5,820
CENTERVILLE TRUCK LINE, INC.	39,620
CENTRAL TRANSPORT, INC.	284,600
CENTRAL VAN & STORAGE COMPANY, INC.	920
CHATTANOOGA TRANSFER & STORAGE CO., INC.	302,150
CHEM-HAULERS, INC.	231,390
CHEMICAL LEAMAN TANK LINES, INC.	654,860
CHICKASAW MOTOR LINES, INC.	92,740
CHURCHILL TRUCK LINES, INC.	172,790
CIRCLE DELIVERY SERVICE, INC.	1,420
CLARK TRUCK LINE	97,470
CLARK TRUCKING SERVICE	EXEMPT
CLEVELAND EXPRESS, INC.	113,650
CLINCH COMPANY, INC.	EXEMPT
COBLE EXPRESS, INC.	170,570
A. B. COLLIER WRECKER SERVICE, INC.	29,970
COLONIAL MOTOR FREIGHT LINE, INC.	281,570
COLONIAL REFRIGERATED TRANSPORTATION INC	299,470
COLONIAL TRANSPORTATION, INC.	51,220
COLUMBIA MOTOR EXPRESS, INC.	21,370
COMMERCIAL CARRIERS, INC.	422,410
CONALCO CONTRACT CARRIER, INC.	151,340
CONSOLIDATED FREIGHTWAYS CORP. OF DELA.	1,604,480
CONSOLIDATED TRANSPORT SERVICE	1,370
CONTAINER CARRIER CORPORATION	7,630

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

CONTINENTAL CARRIER CORPORATION	28,160
AAA COOPER TRANSPORTATION	15,460
COOPER AIR FREIGHT SERVICE, INC.	79,540
P. C. COOPER CONSTRUCTION COMPANY	5,440
COURIER-NEWSOM EXPRESS, INC.	50,980
CRAFT MOBILE HOME SERVICE	1,000
CREASY TRUCKING, INC.	22,500
CREED & HOWARD	11,200
CRESCO LINES, INC.	EXEMPT
CRETE CARRIER CORPORATION	334,500
CROSSTOWN TRANSFER & STORAGE COMPANY	9,540
WINFORD CROUCH	3,930
TRAMMELL CROW DISTRIBUTION CORPORATION	15,000
CROWN TRANSPORT, INC.	3,500
CUMBERLAND FREIGHT LINE, INC.	35,110
CUMMINS TRUCKING COMPANY, INC.	24,430
CURTIS TRANSPORTS, INC.	36,490
D.A.D. TRANSPORT CORPORATION	19,530
D H S, INC.	EXEMPT
DPD, INC.	72,540
D & T EXPRESS, INC.	1,210
DALLAS CARRIERS CORPORATION	47,780
DALLAS & MAVIS FORWARDING COMPANY, INC.	35,130
DALTON AIR FREIGHT, INC.	2,130
LEE DAMRON	3,850
DAVENPORT AND SONS	3,260
DAYTON MOTOR EXPRESS, INC.	107,500
DILL & BEASLEY, INC.	10,650
DIRECT MOTOR EXPRESS, INC.	1,740
DODSON'S MOVING & STORAGE, INC.	1,400
DOWNEY COURIER SERVICE	2,100
J. C. DOYLE MOBILE HOME SERVICE	890
J. C. DOYLE MOVING & STORAGE	560
DRESSER TRANSPORTATION SERVICES, INC.	169,910
DRI-FRI COMPANY, INC.	16,050
DRIVE-U-SERVICE, INC.	810
DUNBAR TRANSPORTATION SERVICES, INC.	61,380
DUNN BROS., INC.	40,790
E & K MOBILE HOME REPAIR SERVICE	900
EAGLE CARTAGE CORPORATION	890
EAGLE EXPRESS COMPANY, INC.	8,180
EAGLE MOTOR LINES, INC.	32,780
EARTH INDUSTRIAL WASTE MANAGEMENT INC.	2,320
EAST TEXAS MOTOR FREIGHT LINES, INC.	329,850
EAST-WEST MOTOR FREIGHT, INC.	2,040
EDELEN TRANSFER & STORAGE COMPANY, INC.	11,610
ELECTRONICS TRANSPORT, INC.	670
ELK VALLEY FREIGHT LINE, INC.	99,270
GLEN R. ELLIS, INC.	9,860
ELLIS MOVING & STORAGE	900
EMERT'S MOBILE HOME SALES & SERVICE	2,580
ESTES EXPRESS LINES, A CORPORATION	4,090
EXECUTIVE COURIER SERVICE, INC.	4,320
EXPRESSCO, INC.	15,010
EXPRESS SERVICE, INC.	1,520
EXPRESS TRANSPORTATION COMPANY	18,780

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

F. C. T. CORPORATION	10,980
F & W EXPRESS, INC.	163,960
FACTORY & STEEL TRANSPORTATION, INC.	36,780
FEDCO FREIGHTLINES, INC.	EXEMPT
FERGUSON TRANSFER COMPANY, INC.	7,440
FILM TRANSIT, INC.	189,820
FIREPROOF STORAGE & VAN COMPANY, INC.	1,500
FLEET LINE, INC.	1,430
FLEET TRANSPORT COMPANY, INC.	454,360
FLEMING TRANSFER & STORAGE COMPANY, INC.	39,420
FLETCHER TRUCKING COMPANY, INC.	85,430
FORD TRUCK LINE, INC.	9,950
FRANKLIN EXPRESS, INC.	49,060
FREDRICKSON MOTOR EXPRESS CORPORATION	55,600
FREE SPIRIT TRUCKING, INC.	EXEMPT
FREEMAN TRUCK LINE, INC.	321,270
FREIGHTWAYS EXPRESS, INC.	29,030
FRISCO TRANSPORTATION COMPANY	1,000
FROZEN FOOD EXPRESS, INC.	27,120
FRYE TRANSFER COMPANY	5,280
FULLER TRANSFER COMPANY	48,500
G & W RIGGING & ERECTION	2,000
GALLATIN-PORTLAND FREIGHT LINES, INC.	168,240
GATEWAY TRANSPORTATION COMPANY, INC.	376,020
GAY TRUCK LINE, INC.	37,100
GENERAL TRUCKING COMPANY, INC.	27,040
GEORGIA HIGHWAY EXPRESS, INC.	164,040
GILBERT CARRIER CORPORATION	EXEMPT
GLASS ENTERPRISES	1,660
GLOBAL VAN LINES, INC.	39,020
GOBBLE TRUCKING COMPANY	14,570
GOGGIN TRUCK LINE COMPANY, INC.	46,040
GOLDEN-HAMMONS CARTAGE COMPANY, INC.	7,720
GORDONS TRANSPORTS, INC.	517,470
GRACE DISTRIBUTION SERVICES, INC.	90,520
JACK GRAY TRANSPORT, INC.	16,270
GREENEVILLE MOVING & STORAGE	4,300
PALMER GREGORY & SONS	20,330
H & M TRANSPORTATION, INC.	8,240
EDDIE C. HALE	EXEMPT
VAN E. HAMLETT	4,750
HAMPTON TRUCKING	21,060
HAUPT CONTRACT CARRIERS, INC.	30,580
HAWKS MOBILE SERVICE	400
MARVIN HAYES LINES, INC.	98,820
HAYES MOVING & STORAGE, INC.	7,300
WILLIAM HAYES LINES, INC.	115,760
HEAVY & SPECIALIZED HAULERS, INC.	140,970
HENRY FREIGHT LINE, INC.	9,910
HERMAN BROTHERS, INC.	50,310
DANNY HERMAN TRUCKING, INC.	46,410
GENE HICKS	53,040
HICKS MOTOR LINE	4,260
HIGHWAY TRANSPORT, INC.	271,670
BILL HILL'S TRANSPORTATION	123,620
MICHAEL E. HILL	1,040

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

RAY HILL TRANSFER COMPANY	21,390
HILL TRANSPORT, INC.	940
HOHENWALD TRUCK LINES, INC.	90,210
HOLSTON MOTOR EXPRESS, INC.	37,580
HAROLD W. HOLT	4,780
HOLT TRANSFER COMPANY	15,000
HORN TRUCKING COMPANY	3,000
HOWARD TRUCKING	2,180
HUDGINS MOVING & STORAGE COMPANY, INC.	74,520
HUMBOLDT EXPRESS, INC.	554,580
HUNTER TRANSPORT COMPANY, INC.	10,850
INMAN FREIGHT SYSTEM, INC.	16,590
INTERNATIONAL TRANSPORT, INC.	169,360
INTERSTATE CONTRACT CARRIER CORPORATION	173,470
INTERSTATE MOTOR FREIGHT SYSTEM	456,310
J. D. TRANSPORTS, INC.	10,200
J & V TRUCKING COMPANY, INC.	1,170
JACKSON EXPRESS, INC.	203,090
JACKSON MOVING AND STORAGE CO., INC.	7,300
JAMAR TRUCKING	1,080
L. M. JAMISON	12,530
JENKINS TRUCK LINE, INC.	11,150
JIMCO, INC.	10,390
DORIS JONES TRUCKING COMPANY	34,030
JONES TRUCK LINES, INC.	531,460
K & K TRUCKING, INC.	6,810
K & S TANK LINE	20,610
K & T TRUCKING COMPANY	EXEMPT
KERR MOVING & STORAGE COMPANY	EXEMPT
KIMBERLY-CLARK INTEGRATED SERVICES CORP.	250,060
RAY KIMBRELL MOVING & STORAGE COMPANY	2,110
KINDRICK TRUCKING COMPANY	7,110
KNOX CARTAGE COMPANY, INC.	10,320
KNOXVILLE AIR CARGO, INC.	6,260
KUYKENDALL SERVICES	EXEMPT
KWICK-WAY TRANSPORTATION COMPANY	176,220
L & O TRUCKING COMPANY, INC.	15,930
LTD AIR CARGO, INC.	2,320
LAKEWAY TRUCKING COMPANY	5,510
LAMBERT-MARKS EXPRESS	4,810
LANCE MOBILE HOME SERVICE	7,200
LAVERGNE EXPRESS, INC.	510
LEE WAY MOTOR FREIGHT, INC.	409,730
LEMMON TRANSPORT COMPANY, INC.	113,340
LEXINGTON-PARIS MOTOR FREIGHT, INC.	497,640
LIGON SPECIALIZED HAULER, INC.	395,100
LIGON TRANSPORTATION COMPANY	161,300
LINCOLN FREIGHT LINES, INC.	5,770
LINDSEY TRANSPORT SERVICE, INC.	54,420
LONG TRANSPORTATION, INC.	3,400
LYDALL EXPRESS, INC.	2,990
GLENN MCCLENDON TRUCKING COMPANY, INC.	196,560
MCDUFFEE MOTOR FREIGHT, INC.	93,460
RYE MCILLWAIN	7,200
MCLEAN TRUCKING COMPANY	1,040,580
MCMINNVILLE FREIGHT LINE, INC.	222,220

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

MCMINNVILLE MOVING & STORAGE COMPANY	2,400
MCNABB-WADSWORTH TRUCKING COMPANY	13,960
MDR CARTAGE, INC.	16,340
M & L TRUCK LINE, INC.	24,800
M. S. CARRIERS, INC.	177,020
M-T EXPRESS, INC.	EXEMPT
MADISON BROTHERS DELIVERY SERVICE, INC.	15,260
MAGNOLIA TRUCK LINE, INC.	100,700
MALONE FREIGHT LINES, INC.	357,270
THE MANFREDI MOTOR TRANSIT COMPANY	97,960
MANNING MOTOR EXPRESS, INC.	4,770
THE MASON & DIXON LINES, INC.	1,470,250
THE MASON & DIXON TANK LINES, INC.	171,320
MATLOCK TRANSPORTATION, INC.	11,200
HAROLD MEADE FACTORY AGENT, INC.	97,180
MEADOR'S MOTOR LINES, INC.	74,200
MEL MOTOR EXPRESS, INC.	EXEMPT
O'NEAL MELTON & SONS	15,100
MEMPHIS EXPRESS COMPANY, INC.	13,850
MERCHANTS FREIGHT LINE, INC.	18,170
MERCHANTS HOME DELIVERY SERVICE, INC.	43,020
MERCHANTS TRUCK LINE, INC.	322,930
A. J. METLER HAULING & RIGGING, INC.	302,430
METROPOLITAN TRUCKING, INC.	15,910
MID SOUTH FREIGHT, INC.	4,890
MID-SOUTH TRUCKING COMPANY	46,200
MID-STATE OILS TRANSPORT, INC.	25,820
MID-TENN. EXPRESS	38,050
MIDLAND CARRIERS, INC.	23,000
MILAN EXPRESS, INC.	43,380
MILLER TRANSPORTERS, INC.	336,630
MISSISSIPPI RIVER TRUCKING, INC.	4,230
MISSOURI PACIFIC TRUCK LINES, INC.	54,000
MISTLETOE EXPRESS SERVICE	40,650
ROY B. MOORE, INC.	57,420
MORGAN DRIVE AWAY, INC.	32,690
E. L. MORGAN COMPANY, INC.	6,020
MORGAN PORTABLE BUILDING TRANSPORT CORP.	4,390
MORTON MOVING & STORAGE	8,200
THE MOTOR CONVOY, INC.	114,400
MT. PLEASANT TRANSFER, INC.	26,300
MOUNTAIN EXPRESS, INC.	61,130
MURFREESBORO FREIGHT LINE COMPANY, INC.	123,790
MURPHY MOTOR FREIGHT LINES, INC.	61,060
MURPHY & SONS TRUCKING COMPANY, INC.	19,830
MUSIC CITY TRANSPORT, INC.	4,660
MUSIC CITY VAN SERVICE, INC.	6,230
NASHVILLE & ASHLAND CITY TRUCK LINE, INC	22,390
NASHVILLE-CLARKSVILLE EXPRESS, INC.	164,900
NATIONAL TRAILER CONVOY, INC.	66,120
NEWMAN & PEMBERTON CORPORATION	233,690
NORTH AMERICAN VAN LINES, INC.	1,204,510
ED NORTHINGTON TRUCKING	3,900
O.K. MESSENGER SERVICE, INC.	25,970
O. K. STORAGE & TRANSFER COMPANY, INC.	9,290
OAKNOLL TRANSPORT COMPANY, INC.	EXEMPT

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

OIL SERVICE COMPANY, INC.	15,620
OLD DOMINION FREIGHT LINE, INC.	72,100
OLD SOUTH FREIGHT SERVICES, INC.	3,940
ONEIDA-COLUMBUS EXPRESS COMPANY	12,170
OSBORN TRANSPORTATION, INC.	31,640
OVER LAND, INC.	6,310
OVERNITE TRANSPORTATION COMPANY	3,166,830
OZARK MOTOR LINES, INC.	38,570
OZBURN-HESSEY MOVING COMPANY	10,260
DAVID OZMENT COMPANY	3,140
P & B TRANSFER & STORAGE COMPANY	12,440
PMC COMPANY	1,200
P & P TRUCKING COMPANY	11,360
PACIFIC INTERMOUNTAIN EXPRESS CO., INC.	217,760
PACKERS TRANSPORT COMPANY	EXEMPT
PARIS MOTOR FREIGHT, INC.	33,180
PASCHALL TRUCK LINES, INC.	38,700
PASCO PRODUCTS, INC.	8,180
DON PAYNE TRUCKING COMPANY, INC.	9,450
PEAK TRANSFER COMPANY, INC.	1,470
PETERLIN CARTAGE COMPANY, A CORPORATION	EXEMPT
PETTY TRUCKING	EXEMPT
PHILLIPS TRUCK LINE, INC.	22,900
PLANT EQUIPMENT LEASING CO., INC.	99,890
PONY EXPRESS COURIER CORPORATION	18,420
PORTLAND EXPRESS, INC.	35,160
POSEY TRUCK LINES, INC.	10,890
POTASHNICK TRUCK SERVICE, INC.	EXEMPT
WALTER POTTER	450
POWELL TRUCK LINE, INC.	16,590
POWELL TRUCKING	1,500
PRICE-BASS COMPANY, INC.	EXEMPT
PRINTCO, INC.	15,260
PRODUCERS TRANSPORT COMPANY	365,580
PROFESSIONAL DRIVER SERVICES, INC.	7,480
PROFFITT VANS, INC.	2,510
PULASKI HIGHWAY EXPRESS, INC.	172,310
F. PAUL PURDY	7,440
PUROLATOR ARMORED, INC.	70,540
PUROLATOR COURIER CORPORATION	227,830
Q. S. STORAGE & TRANSFER COMPANY	19,980
QUALITY MOVING & STORAGE	600
QUICK-WAY CARRIERS, INC.	1,420
R.B. CARRIERS, INC.	7,200
R.C.A. TRUCK LINES, INC.	26,350
R & C ENTERPRISES	6,600
RPD, INC.	59,600
R & R DELIVERY SERVICE, INC.	EXEMPT
RAJOR, INC.	6,750
RAMSEY TRUCKING, INC.	56,980
REBEL MOTOR FREIGHT, INC.	369,630
RED ARROW DELIVERY SERVICE CO., INC.	64,740
RED LINE STORAGE & TRANSFER COMPANY	22,810
CHARLES E. REED	10,770
REED TRUCKING COMPANY	17,930
REEVES TRANSPORTATION COMPANY	9,510

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

REFRIGERATED TRANSPORT COMPANY, INC.	693,990
RELIABLE TRANSFER & STG. OF KNOX., INC.	700
RENNER'S EXPRESS, INC.	29,550
REYNOLDS MOBILE HOME SERVICE	2,180
REYNOLDS TRUCK LINES, INC.	4,350
RIDDLE TRUCKING COMPANY	28,520
RIGGS, INC.	143,340
ROAD COMMERCE CORPORATION	5,990
ROADWAY EXPRESS, INC.	4,795,630
ROBERTS CARRIER CORPORATION	34,410
ROBERTS & OAKE, INC.	46,870
ROBINSON FREIGHT LINES	67,690
THE ROBINSON FREIGHT LINES, INC.	15,050
ROBINSON TRUCK LINE, INC.	159,600
I. FRED ROGERS TRUCKING CO., INC.	8,940
RON'S MOBILE HOME SERVICE	3,250
JOHN C. ROSS TRUCKING COMPANY	12,350
WARNER A. ROSS	49,890
RUAN TRANSPORT CORPORATION	72,840
JIM L. RUSHING	3,290
RUSS TRANSPORT, INC.	340,310
RYDER TRUCK LINES, INC.	2,474,690
S & D TRUCKING COMPANY, INC.	35,810
SSH ENTERPRISES, INC.	6,970
S & W FREIGHT LINES, INC.	33,780
SABINE TRUCKING, INC.	1,220
SANDERS TRANSFER & STORAGE COMPANY, INC.	25,250
SARTAIN TRUCK LINE, INC.	60,850
SAV-MOR WRECKER SERVICE	12,440
SAWYER TRANSPORT, INC.	20,930
SCHILLI MOTOR LINES, INC.	110,760
SCHNEIDER TRANSPORT, INC.	190,510
STEVE SCHRANZ TRUCKING, INC.	16,690
SCHRECKER MOVING & STORAGE, INC.	21,730
SCHWERMAN TRUCKING COMPANY	218,570
SERVICE TRANSPORT, INC.	88,410
SERVICEWAY MOTOR FREIGHT, INC.	5,160
SHAFER TRUCKING COMPANY, INC.	13,090
ROBERT J. SHANKEL	590
SHARP TRANSPORT, INC.	35,600
SHARRON MOTOR LINES, INC.	3,240
SHAVER TRUCKING COMPANY	2,520
SHEARON TRUCKING	2,860
SHELBYVILLE EXPRESS, INC.	36,820
J. A. SHELTON TRANSFER COMPANY	5,140
SHRUM BROS. TRUCKING	460
SIGNAL DELIVERY SERVICE, INC.	570,670
SILICA TRANSPORT, INC.	3,570
SILVER FLEET EXPRESS, INC.	32,740
SKYLINE TRANSPORTATION, INC.	72,760
SMITH & ATTKISSON TRUCKING COMPANY	3,180
JAMES L. SMITH TRUCKING COMPANY	3,610
L. G. SMITH & SONS	EXEMPT
N. E. SMITH COMPANY, INC.	1,730
SMITH'S TRANSFER CORPORATION	3,126,200
SMITHVILLE FREIGHT LINES, INC.	22,850

TRUCK COMPANIES

SORRELS TRUCKING	EXEMPT
SOUTHEASTERN SALES & DESIGNS, INC.	1,540
SOUTHEASTERN WAREHOUSING & DIST. CORP.	1,720
SOUTHERN PACKAGING & STORAGE CO., INC.	359,310
SOUTHERN REGION MOTOR TRANSPORT, INC.	8,747
SOUTHERN TRUCKING CORPORATION	28,510
SOUTHWEST MOTOR FREIGHT	303,140
SOUTHWESTERN TRANSPORTATION COMPANY	511,550
SPARTAN EXPRESS, INC.	114,790
SPECTOR RED BALL, INC.	1,011,520
SPRINGFIELD EXPRESS, INC.	29,680
SPRINT, INCORPORATED	EXEMPT
STATELINE SYSTEMS, INC.	5,970
STEPHENS TRUCK LINE, INC.	53,200
M. L. STEPHENSON TRUCKING	EXEMPT
STEVECO, INC.	2,790
FREDDIE STEWARD TRUCKING	EXEMPT
STILL TRANSFER COMPANY, INC.	18,150
STREET TRANSFER COMPANY, INC.	45,180
EDWARD P. STROUTH	3,950
CARL SUBLER TRUCKING, INC.	161,310
SUELZER MOVING & STORAGE, INC.	4,210
SULLIVAN FREIGHT LINES, INC.	91,420
SUNWAY CORPORATION	25,300
SUPER TRUCK LINES, INC.	8,300
SUPERIOR FORWARDING COMPANY, INC.	28,120
SWAIN & SONS TRANSPORTS, INC.	5,560
SYSTEM 81 EXPRESS, INC.	7,550
T.I.M.E.-DC, INC.	392,570
TSC EXPRESS COMPANY	104,910
SAM TANKSLEY TRUCKING, INC.	247,460
TANKSLEY TRANSFER COMPANY	120,790
TART'S MOBILE HOME SERVICE	1,390
TAYLOR TRUCK LINE	103,690
JACK L. TEMPLE	1,770
THE TEN WHEELERS, INC.	5,160
TENNESSEE-CAROLINA TRANSPORTATION, INC.	392,140
TENNESSEE CARTAGE COMPANY, INC.	115,330
TENNESSEE EXPRESS, INC.	6,160
TENNESSEE MOBILE HOME TRANSPORT, INC.	1,500
TENNESSEE MOTOR LINES, INC.	39,350
TENNESSEE STEEL HAULERS, INC.	79,110
TENNESSEE TEXAS EXPRESS, INC.	3,650
TENNESSEE TRUCK LINES, INC.	89,060
TEPPCO TRANSPORT, INC.	3,230
RAY THOMPSON MOVING & STORAGE, INC.	31,520
STEVE D. THOMPSON TRUCKING, INC.	164,080
THORNE TRUCK LINES, INC.	44,950
THUNDERBIRD MOTOR FREIGHT LINES, INC.	31,130
THURSTON MOTOR LINES, INC.	1,076,890
TILFORD TRUCKING, INC.	22,040
TILLMAN MOVING COMPANY	EXEMPT
TOMBIGEE TRANSPORT CORPORATION	3,080
TRANS-NATIONAL TRUCK, INC.	63,440
TRANSCON LINES	977,590
TRANSIT HOMES, INC.	4,150

1982 AD VALOREM ASSESSMENTS

TRUCK COMPANIES

TRANSPORT LUGGAGE CORP.-MID SOUTH	8,300
TRI-CITY TRUCK & EQUIPMENT	8,600
TRI-CITY TRUCKING	8,330
TRI-COUNTY MOVING & STORAGE CO., INC.	3,810
TRI-STATE MOTOR TRANSIT COMPANY	296,300
TRICITY TRANSPORT COMPANY	21,980
KEN TRIPLETT HAULING SERVICE	970
TRUCK TRAIN TRANSFER, INC.	23,200
TUCKER FREIGHT LINES, INC.	31,540
TULLAHOMA FREIGHT COMPANY, INC.	41,480
TURNER EXPEDITING SERVICE	10,960
W. L. TURNER TRUCKING, INC.	9,790
UNITED PARCEL SERVICE, INC.	3,033,510
UNITED VAN LINES, INC.	191,590
UNITED WAREHOUSE & TRANSFER, INC.	7,510
UPPER CUMBERLAND FREIGHT, INC.	60,710
VENTURE EXPRESS, INC.	13,500
VICTORY VAN LINES, INC.	2,790
VIRGINIA APPALACHIAN LUMBER CORPORATION	5,890
VIRGINIA-CAROLINA FREIGHT LINES, INC.	36,540
VOLUNTEER EXPRESS, INC.	54,420
WTR TRANSPORTATION, INC.	32,700
W & W TRUCKING, INC.	2,490
WAGNER FREIGHT LINES, INC.	79,990
WAGNER MOVING & STORAGE, INC.	420
B. F. WALKER, INC.	26,420
WARD CARTAGE & WAREHOUSING, INC.	7,210
WARREN COUNTY FREIGHT LINE, INC.	192,270
WASTE DISPOSAL, INC.	85,440
WASTE MANAGEMENT OF TENNESSEE	9,260
ELLIS WATSON MOVING & STORAGE COMPANY	2,630
WATSON MOVING & STORAGE COMPANY, INC.	8,190
WAVERLY MOVING COMPANY	620
WELLS FARGO ARMORED SERVICE CORPORATION	126,170
WESTERN EXPRESS	102,150
WESTERN TRANSFER & STORAGE, INC.	16,640
WHARTON TRANSPORT CORPORATION	51,890
WHEATON VAN LINES, INC.	47,430
WHITAKER TRANSPORTATION COMPANY, INC.	EXEMPT
ROY WIDENER MOTOR LINES, INC.	251,200
CHARLES H. WILLIAMS TRUCKING CO., INC.	21,500
JIMMY T. WOOD	56,100
WOODS WRECKER SERVICE	2,400
WOODARD TRUCKING COMPANY	20,840
WOOTEN TRANSPORTS, INC.	190,570
YELLOW FREIGHT SYSTEM, INC.	1,421,660
YOST RENTAL COMPANY	3,480
TRUCK COMPANIES TOTAL	$ 65,116,297

MOBILPHONE COMPANIES

AIRSIGNAL INTERNATIONAL, INC.	364,980
COMMUNICATIONS ELECTRONICS	34,750
JACKSON MOBILPHONE COMPANY, INC.	148,840
LEBANON MOBILE PHONE, INC.	72,580

1982 AD VALOREM ASSESSMENTS

MOBILPHONE COMPANIES

MAHAFFEY MESSAGE RELAY, INC.	228,870
PAGE-A-PHONE	18,740
PAT'S MOBILPHONE, INC.	123,360
PROSPECT COMMUNICATIONS	38,500
RADIO CALL COMPANY	81,030
SOUTHEAST MOBILPHONE, INC.	219,080
TELPAGE OF NASHVILLE, INC.	457,480
TELPAGE OF TENNESSEE, INC.	250,410
MOBILPHONE COMPANIES TOTAL	$ 2,038,620

PRIVATE CAR COMPANIES

ADM TRANSPORTATION COMPANY	130,050
ALBERT CITY ELEVATOR	480
ASARCO, INC.	EXEMPT
AVCO AEROSTRUCTURES DIVISION	6,270
AGRI INDUSTRIES	9,630
AGRI-LEASIT COMPANY	51,470
AGRICO CHEMICAL COMPANY	1,310
AIR PRODUCTS & CHEMICALS, INC.	26,010
AIRCO, INC.	5,500
ALLIED CHEMICAL CANADA, LIMITED	1,960
ALLIED CORPORATION	152,140
ALUMINUM COMPANY OF AMERICA	720
AMAX PHOSPHATE, INC.	1,000
AMERICAN COLLOID COMPANY	4,480
AMERICAN ELECTRIC POWER SERVICE CORP.	EXEMPT
AMOCO CHEMICALS CORPORATION	471,320
AMOCO OIL COMPANY	167,590
AMSTAR CORPORATION	8,720
THE ANDERSONS	10,270
APEX TANK CAR LINE	EXEMPT
ARCO/POLYMERS, INC.	97,170
THE BABCOCK & WILCOX COMPANY	4,010
BADEN INVESTMENT COMPANY	EXEMPT
BADISCHE CORPORATION	12,900
BANKERS TANK CAR MANAGEMENT, INC.	EXEMPT
BANKERS TRUST LESSOR, TRUSTEE	30,570
BENNETT LUMBER PRODUCTS, INC.	900
BLUE DIAMOND COAL COMPANY	26,790
BORDEN CHEMICAL	34,460
BRAE CORPORATION	110,290
CGTX, INC.	36,260
CABOT CORPORATION	29,390
CALIFORNIA CONTEMPORARY, INC.	1,330
CALIFORNIA RAILCAR CORPORATION	4,800
CARPENTER CHEMICAL COMPANY	5,890
CASTLE CAPITAL CORPORATION	5,020
CELTRAN, INC.	133,260
CENTRAL STATES ENTERPRISES, INC.	18,520
CENTRAL TRANSPORTATION COMPANY, INC.	980
CHEMPLEX COMPANY	23,480
CHEVRON U.S.A., INC.	33,240
CHICAGO FREIGHT CAR LEASING COMPANY	32,210
CITIES SERVICE COMPANY	732,120

1982 AD VALOREM ASSESSMENTS

PRIVATE CAR COMPANIES

COCA-COLA USA	78,720
COLUMBIA NITROGEN CORPORATION	1,000
COLUMBIAN CHEMICALS COMPANY	93,100
THE COMMONWEALTH PLAN, INC.	EXEMPT
CONOCO, INC.	52,950
CONTINENTAL CARBON COMPANY	3,970
CONTINENTAL TANK CAR CORPORATION	EXEMPT
EDWIN COOPER, INC.	7,700
THE CORINTH & COUNCE RAILROAD COMPANY	252,970
CROSBY CHEMICALS, INC.	EXEMPT
CRYSTAL CAR LINE	68,260
DANVILLE INDUSTRIES, INC.	EXEMPT
DARLING & COMPANY	EXEMPT
DELTA TANK LINE COMPANY	5,810
DEPENDABLE PROPERTIES, INC.	890
DIAMOND SHAMROCK CORPORATION	28,880
DIXIE CEMENT COMPANY, INC.	13,730
THE DOW CHEMICAL COMPANY	252,060
DRESSER LEASING CORPORATION	4,280
E. I. DUPONT DE NEMOURS & COMPANY	411,500
ELECTRIC FUELS CORPORATION	301,510
ENERGY DEVELOPMENT COMPANY	9,870
ESSEL CORPORATION	550
ESSEM CORPORATION	2,920
ESTECH GENERAL CHEMICALS CORPORATION	830
ETHYL CORPORATION	76,180
EVANS RAILCAR LEASING COMPANY	200,440
EXXON PIPELINE COMPANY	478,590
FMC CORPORATION	14,410
FALCON COAL COMPANY INC.	51,730
FAR-MAR-COMPANY, INC.	830
FARMERS COOPERATIVE COMPANY	1,800
FARMERS ELEVATOR COMPANY	EXEMPT
FARMLAND INDUSTRIES, INC.	107,050
FORMOSA PLASTICS CORPORATION, USA	23,070
FREEMAN GAS OF NORTH CAROLINA, INC.	1,810
FRUIT GROWERS EXPRESS COMPANY	43,420
GATX CORPORATION	3,235,190
GLNX CORPORATION	33,510
GWI LEASING	890
GENERAL ELECTRIC COMPANY	12,000
GENERAL MILLS, INC.	1,080
GENERAL PORTLAND, INC.	EXEMPT
GEORGIA-PACIFIC CORPORATION	67,980
GEORGIA-PACIFIC CORPORATION	1,700
GEORGIA-PACIFIC CORPORATION	2,350
GETTY REFINING AND MARKETING COMPANY	1,880
GOOD HOPE REFINERIES, INC.	EXEMPT
GOODYEAR TIRE & RUBBER COMPANY	5,270
GRAIN TERMINAL ASSOCIATION	3,620
GREAT LAKES CARBON CORP.	204,160
GREENBRIER LEASING CORPORATION	14,830
GREENLEASE COMPANY	91,920
GULF COAST GRAIN, INC.	63,290
GULF OIL COMPANY - U. S.	32,540
WALTER HAFFNER COMPANY	2,580

1982 AD VALOREM ASSESSMENTS

PRIVATE CAR COMPANIES

HALLIBURTON COMPANY	2,250
HEAD-ON COLLISION LINE	500
HERCULES, INC.	68,200
HOME PETROLEUM CORPORATION	6,970
HOOKER CHEMICALS & PLASTICS CORPORATION	111,370
J. M. HUBER CORPORATION	18,300
HYMAN-MICHAELS COMPANY	3,720
ICI AMERICAS INC.	1,000
INDIANA FARM BUREAU	28,150
INTERAIL, INC.	7,800
INTERNATIONAL MINERALS & CHEMICAL CORP.	88,680
ITEL CORPORATION - RAIL DIVISION	84,850
KENX ASSOCIATES	2,100
KERR-MCGEE CHEMICAL CORPORATION	5,200
KOPPERS COMPANY, INC.	78,180
LAMCO, INC.	34,210
ELI LILLY & COMPANY	52,320
LINCOLN GRAIN, INC.	7,670
LIQUID CARBONIC CORPORATION	EXEMPT
MBF INDUSTRIES INC.	46,770
M.H.C. INC.	182,990
MALLARD TRANSPORTATION COMPANY	3,880
MANUFACTURERS LEASING CORPORATION	3,980
MARTIN GAS SALES, INC.	90,790
MAXTON OIL & FERTILIZER COMPANY	3,750
J. C. MCCANLESS	5,880
MERCHANTS DESPATCH TRANSPORTATION CORP.	540
MID-AM EQUIPMENT, INC.	1,000
MID SOUTH MILLING CO., INC.	2,570
MILE-HIGH RAILCAR LEASING, INC.	3,900
MISSISSIPPI POWER COMPANY	9,670
MOBIL OIL CORPORATION	27,830
MONSANTO COMPANY	66,320
MORRISON GRAIN COMPANY, INC.	EXEMPT
MORRISON-QUIRK GRAIN CORPORATION	830
MORTON SALT COMPANY	9,410
NATIONAL STEEL CORPORATION	EXEMPT
NEBRASKA PUBLIC POWER DISTRICT	64,960
NORTH AMERICAN CAR CORPORATION	1,139,570
NORTHERN PETROCHEMICAL COMPANY	33,630
OKEX, INC.	EXEMPT
OLIN CORPORATION	278,900
ONEIDA & WESTERN TRANSPORTATION COMPANY	264,600
PLM, INC.	134,120
PMA TRANSPORTATION CORPORATION	1,830
PPG INDUSTRIES, INC.	89,160
PACIFIC FRUIT EXPRESS COMPANY	1,420
PACIFIC STATES RAILCAR COMPANY	34,290
PARGAS, INC.	5,030
PENNWALT CARRIERS CORPORATION	600
PETROLANE GAS SERVICE, INC.	8,310
PHILLIPS PETROLEUM COMPANY	152,980
PILLSBURY COMPANY	27,720
POLYSAR, INC.	4,090
PROCOR LIMITED	16,640
PUBLICKER INDUSTRIES, INC.	1,260

1982 AD VALOREM ASSESSMENTS

PRIVATE CAR COMPANIES

PULLMAN LEASING COMPANY	817,980
PYROFAX GAS CORPORATION	520
QUAKER STATE OIL REFINING CORPORATION	590
REMX CORPORATION	4,980
RSL CORPORATION	EXEMPT
RSTX, INC.	18,030
RAILBOX COMPANY	1,841,210
RAILGON COMPANY	278,390
RAILROAD CAR MANAGEMENT CO., INC.	EXEMPT
RAILSERV MANAGEMENT CORPORATION	2,940
RALSTON PURINA COMPANY	2,020
REAGENT CHEMICAL & RESEARCH, INC.	6,210
RELCO TANK LINE	21,860
REX RAILWAYS, INC.	28,540
REYNOLDS METALS COMPANY	1,080
SID RICHARDSON CARBON & GASOLINE COMPANY	12,620
RICHMOND LEASING COMPANY	279,630
RICHMOND RAIL EQUIPMENT LEASING COMPANY	16,590
SAN ANGELO TANK CAR LINE	EXEMPT
SANDERSVILLE LEASING COMPANY	560
SAND SEED SERVICE, INC.	4,700
SAUVAGE GAS COMPANY	1,550
SAZ TRANSPORTATION COMPANY	6,220
SCOULAR BISHOP GRAIN CO.	1,660
SEABOARD ALLIED MILLING COMPANY	23,730
SHELL OIL COMPANY	558,590
SHINTECH, INC.	84,190
SHIPPERS CAR LINE DIVISION	1,402,250
WILLIAM G. SIMON	5,670
SOLTEX POLYMER CORPORATION	15,000
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	152,160
SOUTH MISSISSIPPI ELECTRIC POWER ASSOC.	269,860
STAUFFER CHEMICAL COMPANY	22,000
IVAN E. SUMMA	1,000
SUN REFINING AND MARKETING COMPANY	8,050
TAMAK TRANSPORTATION CORPORATION	5,120
TANCO TRANSPORTATION CORPORATION	3,040
TANK CAR SERVICES COMPANY, INC.	1,200
TENNESSEE EASTMAN COMPANY	429,390
TERMINAL GRAIN CORPORATION	2,500
TEXASGULF, INC.	183,380
TOSCO CORPORATION	EXEMPT
TRAILER TRAIN COMPANY	3,409,640
TRANSITANK CAR CORPORATION	EXEMPT
TRANSPORTATION CORPORATION OF AMERICA	103,300
TRINITY INDUSTRIES LEASING COMPANY	187,110
TRINITY RAILCAR LEASING CORPORATION	155,590
TROPICANA PRODUCTS SALES, INC.	1,000
U. S. INDUSTRIAL CHEMICALS COMPANY	11,300
U. S. STEEL MINING CO., INC.	34,000
UNION CARBIDE CORPORATION	387,970
UNION PACIFIC FRUIT EXPRESS COMPANY	9,290
UNION TANK CAR COMPANY	1,071,860
UNITED EQUIPMENT LEASING ASSOCIATES	141,980
UNITED STATES LEASING INTERNATIONAL, INC	151,420
UNITED STATES RAIL SERVICES, INC.	130,350

1982 AD VALOREM ASSESSMENTS

PRIVATE CAR COMPANIES

UNIVERSAL LPGX COMPANY	600
VERNON WAREHOUSE COMPANY	1,840
VIRGINIA CHEMICALS, INC.	5,370
VULCAN MATERIALS CO. - CHEMICALS DIV.	47,790
VULCAN MATERIALS COMPANY - METALS DIV.	830
VULCAN MATERIALS COMPANY, S.E. DIV.	EXEMPT
WANDA PETROLEUM COMPANY	2,210
WEST CENTRAL COOPERATIVE	4,000
WESTERN REFRIGERATOR LINE CO. TERMINAL	EXEMPT
WESTINGHOUSE ELECTRIC CORPORATION	6,590
WEYERHAEUSER COMPANY	2,530
DAVID WITHERSPOON, INC.	660
XTRA, INC.	151,440
ZIP TRANSPORTATION COMPANY, INC.	4,820
PRIVATE CAR COMPANIES TOTAL	$ 24,647,340

PIPELINE COMPANIES

ALABAMA-TENNESSEE NATURAL GAS COMPANY	76,750
AMOCO PIPELINE COMPANY	3,920,720
ARKANSAS LOUISIANA GAS COMPANY	165,900
CAPLINE SYSTEM	8,182,600
COLONIAL PIPELINE COMPANY	13,963,480
COLUMBIA GULF TRANSMISSION COMPANY	17,069,380
CUMBERLAND NATURAL GAS CORP.	EXEMPT
EAST TENNESSEE NATURAL GAS COMPANY	13,100,460
MICHIGAN WISCONSIN PIPE LINE COMPANY	11,585,340
MID-VALLEY PIPELINE COMPANY	1,522,740
MIDWESTERN GAS TRANSMISSION COMPANY	646,910
PLANTATION PIPE LINE COMPANY	838,040
SOUTHERN NATURAL GAS COMPANY	73,720
TENNESSEE GAS PIPE LINE COMPANY	34,160
TENNESSEE GAS PIPELINE COMPANY	25,640,520
TENNESSEE NATURAL GAS LINES, INC.	2,718,340
TEXAS EASTERN TRANSMISSION CORPORATION	13,061,830
TEXAS GAS TRANSMISSION CORPORATION	13,282,450
TRUNKLINE GAS COMPANY	6,773,970
PIPELINE COMPANIES TOTAL	$ 132,657,310

POWER TRANSMISSION COMPANIES

APPALACHIAN POWER COMPANY	1,036,550
GEORGIA POWER COMPANY	34,240
TAPOCO, INC.	5,373,510
POWER TRANSMISSION COMPANIES TOTAL	$ 6,446,300

RAILROAD COMPANIES

THE ALABAMA, GREAT SOUTHERN RAILROAD CO.	2,282,380
ARK. & MEMPHIS RLWY. BRIDGE & TERM. CO.	924,890
BURLINGTON NORTHERN RAILROAD CO.	3,318,000
CENTRAL OF GEORGIA RAILROAD COMPANY	504,140
CHATTANOOGA STATION COMPANY	36,146

1982 AD VALOREM ASSESSMENTS

RAILROAD COMPANIES

CHATTANOOGA TERMINAL RAILWAY COMPANY		EXEMPT
CHICAGO, ROCK ISLAND & PACIFIC RR CO.		167,476
CINCINNATI, NEW ORLEANS & TEXAS PAC. RWY		29,537,268
CLINCHFIELD RAILROAD COMPANY		9,512,060
THE CORINTH & COUNCE RAILROAD COMPANY		604,990
EAST TENN. & WESTERN N. C. RAILROAD CO.		193,840
ILLINOIS CENTRAL GULF RAILROAD COMPANY		7,730,469
LOUISVILLE & NASHVILLE RAILROAD COMPANY		50,503,400
MISSOURI PACIFIC RAILROAD COMPANY		2,437,840
NASHVILLE AND ASHLAND CITY RAILROAD CO.		46,130
ST. LOUIS-SOUTHWESTERN RAILWAY COMPANY		165,900
SOUTHERN RAILWAY COMPANY		38,528,591
TENNESSEE, ALABAMA & GEORGIA RAILWAY CO.		95,120
TENNESSEE RAILWAY COMPANY		1,271,710
RAILROAD COMPANIES	TOTAL	$ 147,860,850

TELEPHONE COOPERATIVE COMPANIES

BEN LOMAND RURAL TELEPHONE COOP., INC.		13,670,540
BLEDSOE TELEPHONE COOPERATIVE CORP.		1,925,330
DEKALB TELEPHONE COOPERATIVE, INC.		3,561,690
HIGHLAND TELEPHONE COOPERATIVE, INC.		6,312,480
NORTH CENTRAL TELEPHONE COOP. CORP.		3,845,050
SCOTT COUNTY TELEPHONE COOPERATIVE, INC.		6,000
SKYLINE TELEPHONE MEMBERSHIP CORP.		59,270
TWIN LAKES TELEPHONE COOP. CORPORATION		8,930,740
WEST KY. RURAL TELE. COOP. CORP., INC.		513,530
YORKVILLE TELEPHONE COOPERATIVE, INC.		348,700
TELEPHONE COOPERATIVE COMPANIES	TOTAL	$ 39,173,330

TELEGRAPH COMPANIES

THE WESTERN UNION TELEGRAPH COMPANY		2,211,830
TELEGRAPH COMPANIES	TOTAL	$ 2,211,830

TELEPHONE COMPANIES

ADAMSVILLE TELEPHONE COMPANY, INC.	2,707,190
AMERICAN TELEPHONE & TELEGRAPH COMPANY	28,156,580
ARDMORE TELEPHONE COMPANY, INC.	398,670
CLAIBORNE TELEPHONE COMPANY	1,930,620
CONCORD TELEPHONE EXCHANGE, INC.	2,322,540
CROCKETT TELEPHONE COMPANY, INC.	871,860
ENGLEWOOD TELEPHONE COMPANY, INC.	184,000
GENERAL TELEPHONE CO. OF THE SOUTHEAST	19,866,480
HUMPHREYS COUNTY TELEPHONE COMPANY	311,580
LORETTO TELEPHONE COMPANY, INC.	2,425,000
MILLINGTON TELEPHONE COMPANY, INC.	6,959,870
OOLTEWAH-COLLEGEDALE TELEPHONE COMPANY	2,135,440
PEOPLES TELEPHONE COMPANY, INC.	658,310
POWELL TELEPHONE COMPANY	2,980,740
SOUTH CENTRAL BELL TELEPHONE COMPANY	704,795,180
TELLICO TELEPHONE COMPANY, INC.	1,776,350

1982 AD VALOREM ASSESSMENTS

TELEPHONE COMPANIES

TENNESSEE TELEPHONE COMPANY		11,047,650
UNITED INTER-MOUNTAIN TELEPHONE COMPANY		60,604,310
UNITED TELEPHONE COMPANY		2,258,070
WEST TENNESSEE TELEPHONE COMPANY, INC.		515,070
TELEPHONE COMPANIES	TOTAL	$ 852,905,510

WATER & SEWERAGE COMPANIES

BELINDA CITY SERVICE COMPANY		99,790
CARTWRIGHT CREEK UTILITY CO., INC.		97,950
CASEY'S COVE UTILITY COMPANY, INC.		EXEMPT
CHARLES R. CHASE WATER WORKS		2,060
FREEMAN WATER COMPANY		20,160
FRIENDSHIP WATER COMPANY		11,500
HENRY COUNTY WATER COMPANY, INC.		115,500
J E T WATERWORKS, INC.		145,710
LAKELAND UTILITY COMPANY, INC.		48,950
LYNNWOOD UTILITY COMPANY		53,870
MOORE'S LANE SEWERAGE COMPANY, INC.		225,290
RIVERBEND SERVICE COMPANY, INC.		20,650
ROAN MOUNTAIN WATER COMPANY, INC.		34,640
ROYAL OAKS SERVICE COMPANY, INC.		25,920
SEQUATCHIE WATER WORKS		15,000
STONEBROOK SEWERAGE SYSTEM		150,190
TENNESSEE-AMERICAN WATER COMPANY		22,832,400
WEST TENNESSEE WATER COMPANY, INC.		30,030
WATER & SEWERAGE COMPANIES	TOTAL	$ 23,929,610

GRAND TOTAL ASSESSMENT	$ 1,486,300,590*

*This figure also includes the personal property assessments for four counties (Cannon, Lauderdale, Sevier and White) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. the corrected assessment is noc available at the time of this report.

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
ANDERSON COUNTY		
OUTSIDE	9,155,257	
CLINTON	2,481,811	
LAKE CITY	933,244	
NORRIS	1,040,990	
OAK RIDGE	13,801,511	
OLIVER SPRINGS	467,171	
COUNTY TOTAL		$ 27,879,984
BEDFORD COUNTY		
OUTSIDE	4,648,119	
BELL BUCKLE	78,417	
NORMANDY	45,413	
SHELBYVILLE	5,651,567	
WARTRACE	405,404	
COUNTY TOTAL		$ 10,828,920
BENTON COUNTY		
OUTSIDE	1,002,877	
BIG SANDY	113,418	
CAMDEN	534,271	
COUNTY TOTAL		$ 1,650,566
BLEDSOE COUNTY		
OUTSIDE	1,650,686	
PIKEVILLE	894,626	
COUNTY TOTAL		$ 2,545,312
BLOUNT COUNTY		
OUTSIDE	9,093,811	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
BLOUNT COUNTY (CONT)		
ALCOA	6,081,574	
FRIENDSVILLE	240,898	
MARYVILLE	2,875,516	
ROCKFORD	55,442	
TOWNSEND	126,207	
COUNTY TOTAL		$ 18,473,448
BRADLEY COUNTY		
OUTSIDE	7,546,533	
CHARLESTON	710,492	
CLEVELAND	6,030,290	
COUNTY TOTAL		$ 14,287,315
CAMPBELL COUNTY		
OUTSIDE	4,534,206	
CARYVILLE	124,312	
JACKSBORO	107,570	
JELLICO	621,311	
LAFOLLETTE	1,667,216	
COUNTY TOTAL		$ 7,054,615
CANNON COUNTY		
OUTSIDE	2,370,106	
AUBURNTOWN	104,171	
WOODBURY	903,509	
COUNTY TOTAL		$ 3,377,786
CARROLL COUNTY		
OUTSIDE	4,809,570	
ATWOOD	188,323	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
CARROLL COUNTY (CONT)		
BRUCETON	678,593	
CLARKSBURG	69,212	
HOLLOW ROCK	172,024	
HUNTINGDON	1,333,742	
MCKENZIE	1,028,834	
MCLEMORESVILLE	20,300	
TREZEVANT	199,226	
COUNTY TOTAL		$ 8,499,824
CARTER COUNTY		
OUTSIDE	3,700,046	
ELIZABETHTON	2,858,116	
JOHNSON CITY	152	
WATAUGA	52,615	
COUNTY TOTAL		$ 6,610,929
CHEATHAM COUNTY		
OUTSIDE	6,657,834	
ASHLAND CITY	1,161,446	
KINGSTON SPRINGS	101,246	
PEGRAM	217,836	
COUNTY TOTAL		$ 8,138,362
CHESTER COUNTY		
OUTSIDE	3,360,886	
ENVILLE	72,039	
HENDERSON	1,744,178	
MILLEDGEVILLE	21,143	
SILERTON	303	
COUNTY TOTAL		$ 5,198,549
CLAIBORNE COUNTY		
OUTSIDE	8,628,943	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
CLAIBORNE COUNTY (CONT)		
CUMBERLAND GAP	113,924	
NEW TAZEWELL	1,212,960	
TAZEWELL	1,101,059	
COUNTY TOTAL		$ 11,056,886
CLAY COUNTY		
OUTSIDE	958,611	
CELINA	228,908	
COUNTY TOTAL		$ 1,187,519
COCKE COUNTY		
OUTSIDE	3,187,675	
NEWPORT	1,171,936	
PARROTTSVILLE	4,478	
COUNTY TOTAL		$ 4,364,089
COFFEE COUNTY		
OUTSIDE	7,365,937	
MANCHESTER	3,102,345	
TULLAHOMA	4,055,875	
COUNTY TOTAL		$ 14,524,157
CROCKETT COUNTY		
OUTSIDE	4,643,566	
ALAMO	555,761	
BELLS	512,620	
FRIENDSHIP	265,652	
GADSDEN	154,235	
MAURY CITY	172,438	
COUNTY TOTAL		$ 6,304,272

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
CUMBERLAND COUNTY		
OUTSIDE	5,957,372	
CRAB ORCHARD	115,738	
CROSSVILLE	2,270,808	
PLEASANT HILL	282,423	
COUNTY TOTAL		$ 8,626,341
DAVIDSON COUNTY		
OUTSIDE	21,382,624	
BELLE MEADE	429,857	
BERRY HILL	115,063	
FOREST HILLS	282,138	
GOODLETTSVILLE	1,833,798	
LAKEWOOD	121,121	
NASHVILLE	93,110,866	
OAK HILL	283,023	
RIDGETOP	19,782	
COUNTY TOTAL		$ 117,578,272
DECATUR COUNTY		
OUTSIDE	2,127,082	
DECATURVILLE	260,453	
PARSONS	1,042,461	
SCOTTS HILL	46,891	
COUNTY TOTAL		$ 3,476,887
DEKALB COUNTY		
OUTSIDE	1,065,456	
ALEXANDRIA	338,199	
DOWELLTOWN	23,754	
LIBERTY	73,419	
SMITHVILLE	427,665	
COUNTY TOTAL		$ 1,928,493

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
DICKSON COUNTY		
OUTSIDE	6,345,148	
BURNS	80,263	
CHARLOTTE	384,033	
DICKSON	3,344,890	
SLAYDEN	1,696	
VANLEER	154,022	
WHITE BLUFF	737,994	
COUNTY TOTAL		$ 11,048,046
DYER COUNTY		
OUTSIDE	8,554,121	
DYERSBURG	3,007,687	
NEWBERN	462,453	
TRIMBLE	84,511	
COUNTY TOTAL		$ 12,108,772
FAYETTE COUNTY		
OUTSIDE	5,747,840	
BRADEN	63,391	
GALLAWAY	33,855	
LAGRANGE	63,697	
MOSCOW	195,003	
OAKLAND	50,400	
PIPERTON	343,187	
ROSSVILLE	143,718	
SOMERVILLE	812,021	
WILLISTON	33,314	
COUNTY TOTAL		$ 7,486,426
FENTRESS COUNTY		
OUTSIDE	2,034,259	
ALLARDT	32,377	
JAMESTOWN	585,323	
COUNTY TOTAL		$ 2,651,959

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
FRANKLIN COUNTY		
OUTSIDE	3,261,736	
COWAN	181,479	
DECHERD	301,713	
ESTILL SPRINGS	297,388	
HUNTLAND	113,800	
TULLAHOMA	62,139	
WINCHESTER	1,024,186	
COUNTY TOTAL		$ 5,242,441
GIBSON COUNTY		
OUTSIDE	3,963,293	
BRADFORD	160,835	
DYER	341,666	
GIBSON	188,180	
HUMBOLDT	2,146,433	
KENTON	119,310	
MEDINA	138,121	
MILAN	787,501	
RUTHERFORD	293,072	
TRENTON	920,898	
YORKVILLE	104,065	
COUNTY TOTAL		$ 9,163,374
GILES COUNTY		
OUTSIDE	4,641,929	
ARDMORE	69,758	
ELKTON	82,940	
LYNNVILLE	87,990	
MINOR HILL	79,875	
PULASKI	1,084,655	
COUNTY TOTAL		$ 6,047,147
GRAINGER COUNTY		
OUTSIDE	2,263,807	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
GRAINGER COUNTY (CONT)		
BLAINE	5,316	
RUTLEDGE	259,775	
COUNTY TOTAL		$ 2,528,898
GREENE COUNTY		
OUTSIDE	9,389,325	
BAILEYTON	254,689	
GREENEVILLE	7,023,868	
MOSHEIM	502,221	
TUSCULUM	134,952	
COUNTY TOTAL		$ 17,305,055
GRUNDY COUNTY		
OUTSIDE	5,106,401	
ALTAMONT	103,238	
BEERSHEBA SPRINGS	115,259	
COALMONT	802,488	
GRUETLI-LAAGER	642,271	
MONTEAGLE	372,342	
PALMER	60,082	
TRACY CITY	1,136,913	
COUNTY TOTAL		$ 8,338,994
HAMBLEN COUNTY		
OUTSIDE	4,755,069	
MORRISTOWN	5,979,019	
COUNTY TOTAL		$ 10,734,088
HAMILTON COUNTY		
OUTSIDE	26,776,870	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
HAMILTON COUNTY (CONT)		
CHATTANOOGA	118,102,898	
COLLEGEDALE	1,439,085	
EAST RIDGE	3,022,475	
LAKESITE	36,322	
LOOKOUT MOUNTAIN	770,453	
RED BANK-WHITE OAK	6,909,564	
RIDGESIDE	64,147	
SIGNAL MOUNTAIN	2,711,473	
SODDY-DAISY	4,800,602	
WALDEN	296,887	
COUNTY TOTAL		$ 164,930,776
HANCOCK COUNTY		
OUTSIDE	595,103	
SNEEDVILLE	180,216	
COUNTY TOTAL		$ 775,319
HARDEMAN COUNTY		
OUTSIDE	8,358,385	
BOLIVAR	1,625,876	
GRAND JUNCTION	467,385	
HICKORY VALLEY	34,254	
HORNSBY	60,769	
MIDDLETON	581,197	
SAULSBURY	77,900	
SILERTON	14,693	
TOONE	55,633	
WHITEVILLE	358,618	
COUNTY TOTAL		$ 11,634,710
HARDIN COUNTY		
OUTSIDE	7,847,108	
MILLEDGEVILLE	19,743	
SALTILLO	69,159	
SAVANNAH	2,026,394	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
HARDIN COUNTY (CONT)		
COUNTY TOTAL		$ 9,962,404
HAWKINS COUNTY		
OUTSIDE	10,003,211	
BULLS GAP	760,486	
CHURCH HILL	1,083,388	
KINGSPORT	298,180	
MOUNT CARMEL	787,945	
ROGERSVILLE	2,625,328	
SURGOINSVILLE	465,748	
COUNTY TOTAL		$ 16,024,286
HAYWOOD COUNTY		
OUTSIDE	14,300,663	
BROWNSVILLE	2,144,809	
STANTON	217,254	
COUNTY TOTAL		$ 16,662,726
HENDERSON COUNTY		
OUTSIDE	1,667,034	
LEXINGTON	764,347	
PARKER'S CROSSROADS	37,873	
SARDIS	66,166	
SCOTTS HILL	101,906	
COUNTY TOTAL		$ 2,637,326
HENRY COUNTY		
OUTSIDE	4,292,093	
COTTAGE GROVE	65,126	
HENRY	62,900	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
HENRY COUNTY (CONT)		
MCKENZIE	3,419	
PARIS	1,423,929	
PURYEAR	120,007	
COUNTY TOTAL		$ 5,967,474
HICKMAN COUNTY		
OUTSIDE	5,602,448	
CENTERVILLE	1,082,678	
COUNTY TOTAL		$ 6,685,126
HOUSTON COUNTY		
OUTSIDE	1,500,370	
ERIN	680,972	
TENNESSEE RIDGE	440,544	
COUNTY TOTAL		$ 2,621,886
HUMPHREYS COUNTY		
OUTSIDE	2,983,837	
MCEWEN	403,404	
NEW JOHNSONVILLE	403,713	
WAVERLY	1,426,197	
COUNTY TOTAL		$ 5,217,151
JACKSON COUNTY		
OUTSIDE	1,798,115	
GAINESBORO	670,395	
COUNTY TOTAL		$ 2,468,510

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
JEFFERSON COUNTY		
OUTSIDE	8,162,170	
DANDRIDGE	856,115	
JEFFERSON CITY	2,309,077	
NEW MARKET	1,463,885	
WHITE PINE	728,016	
COUNTY TOTAL		$ 13,519,263
JOHNSON COUNTY		
OUTSIDE	1,995,460	
MOUNTAIN CITY	1,348,120	
COUNTY TOTAL		$ 3,343,580
KNOX COUNTY		
OUTSIDE	18,962,655	
FARRAGUT	1,906,183	
KNOXVILLE	47,403,321	
COUNTY TOTAL		$ 68,272,159
LAKE COUNTY		
OUTSIDE	2,004,666	
RIDGELY	353,905	
TIPTONVILLE	763,409	
COUNTY TOTAL		$ 3,121,980
LAUDERDALE COUNTY		
OUTSIDE	2,946,626	
GATES	57,331	
HALLS	538,980	
HENNING	153,963	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
LAUDERDALE COUNTY (CONT)		
RIPLEY	857,598	
COUNTY TOTAL		$ 4,554,498
LAWRENCE COUNTY		
OUTSIDE	8,738,352	
ETHRIDGE	227,055	
IRON CITY	40,548	
LAWRENCEBURG	3,206,427	
LORETTO	641,654	
ST. JOSEPH	359,138	
COUNTY TOTAL		$ 13,213,174
LEWIS COUNTY		
OUTSIDE	3,767,987	
HOHENWALD	866,655	
COUNTY TOTAL		$ 4,634,642
LINCOLN COUNTY		
OUTSIDE	2,812,364	
FAYETTEVILLE	1,653,017	
PETERSBURG	22,557	
COUNTY TOTAL		$ 4,487,938
LOUDON COUNTY		
OUTSIDE	2,188,977	
GREENBACK	132,327	
LENOIR CITY	779,559	
LOUDON	458,079	
PHILADELPHIA	80,717	
COUNTY TOTAL		$ 3,639,659

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
MCMINN COUNTY		
OUTSIDE	9,994,983	
ATHENS	5,408,195	
CALHOUN	328,322	
ENGLEWOOD	309,368	
ETOWAH	1,371,190	
NIOTA	467,631	
COUNTY TOTAL		$ 17,879,669
MCNAIRY COUNTY		
OUTSIDE	4,595,981	
ADAMSVILLE	644,336	
BETHEL SPRINGS	259,304	
EASTVIEW	135,169	
ENVILLE	10	
FINGER	31,280	
MICHIE	104,613	
MILLEDGEVILLE	145,829	
RAMER	70,341	
SELMER	1,201,115	
STANTONVILLE	15,427	
COUNTY TOTAL		$ 7,203,405
MACON COUNTY		
OUTSIDE	5,339,562	
LAFAYETTE	1,379,941	
RED BOILING SPRINGS	231,270	
COUNTY TOTAL		$ 6,950,773
MADISON COUNTY		
OUTSIDE	11,305,634	
ADAIR	4,691	
DENMARK	16,189	
JACKSON	19,918,132	
MEDON	60,127	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
MADISON COUNTY (CONT)		
COUNTY TOTAL		$ 31,304,773
MARION COUNTY		
OUTSIDE	9,138,713	
JASPER	1,455,173	
KIMBALL	464,030	
MONTEAGLE	175,276	
NEW HOPE	386,566	
ORME	25,548	
POWELLS CROSSROADS	225,658	
RICHARD CITY	24,234	
SOUTH PITTSBURG	1,954,857	
WHITWELL	798,336	
COUNTY TOTAL		$ 14,648,391
MARSHALL COUNTY		
OUTSIDE	5,139,651	
CHAPEL HILL	483,880	
CORNERSVILLE	307,782	
LEWISBURG	2,095,150	
PETERSBURG	121,755	
COUNTY TOTAL		$ 8,148,218
MAURY COUNTY		
OUTSIDE	7,876,463	
COLUMBIA	4,414,655	
MOUNT PLEASANT	337,341	
SPRING HILL	175,822	
COUNTY TOTAL		$ 12,804,281
MEIGS COUNTY		
OUTSIDE	1,940,390	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
MEIGS COUNTY (CONT)		
DECATUR	1,141,649	
COUNTY TOTAL		$ 3,032,039
MONROE COUNTY		
OUTSIDE	8,303,600	
MADISONVILLE	2,173,559	
SWEETWATER	1,381,945	
TELLICO PLAINS	815,831	
VONORE	349,628	
COUNTY TOTAL		$ 13,024,563
MONTGOMERY COUNTY		
OUTSIDE	13,174,448	
CLARKSVILLE	11,653,975	
COUNTY TOTAL		$ 24,828,423
MOORE COUNTY		
OUTSIDE	636,527	
LYNCHBURG	243,389	
COUNTY TOTAL		$ 879,916
MORGAN COUNTY		
OUTSIDE	11,767,946	
OAKDALE	883,131	
OLIVER SPRINGS	7,303	
WARTBURG	394,081	
COUNTY TOTAL		$ 13,052,961

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
OBION COUNTY		
OUTSIDE	12,000,635	
HORNBEAK	462,873	
KENTON	93,451	
OBION	426,242	
RIVES	140,852	
SAMBURG	34,842	
SOUTH FULTON	301,801	
TRIMBLE	4,236	
TROY	730,714	
UNION CITY	3,509,809	
WOODLAND MILLS	45,022	
COUNTY TOTAL		$ 17,750,477
OVERTON COUNTY		
OUTSIDE	5,614,883	
LIVINGSTON	2,602,378	
COUNTY TOTAL		$ 8,217,261
PERRY COUNTY		
OUTSIDE	3,653,389	
LINDEN	599,860	
LOBELVILLE	2,028,129	
COUNTY TOTAL		$ 6,231,378
PICKETT COUNTY		
OUTSIDE	838,620	
BYRDSTOWN	250,261	
COUNTY TOTAL		$ 1,088,881
POLK COUNTY		
OUTSIDE	8,311,461	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
POLK COUNTY (CONT)		
BENTON	964,668	
COPPERHILL	1,337,247	
DUCKTOWN	165,431	
COUNTY TOTAL		$ 10,778,807
PUTNAM COUNTY		
OUTSIDE	5,023,550	
ALGOOD	427,948	
BAXTER	384,584	
COOKEVILLE	7,864,400	
MONTEREY	630,156	
COUNTY TOTAL		$ 14,330,638
RHEA COUNTY		
OUTSIDE	6,304,282	
DAYTON	1,424,043	
GRAYSVILLE	113,571	
SPRING CITY	1,003,545	
COUNTY TOTAL		$ 8,845,441
ROANE COUNTY		
OUTSIDE	6,234,839	
HARRIMAN	2,739,976	
KINGSTON	1,164,380	
OAK RIDGE	1,168,119	
OLIVER SPRINGS	562,377	
ROCKWOOD	2,070,710	
COUNTY TOTAL		$ 13,940,401
ROBERTSON COUNTY		
OUTSIDE	11,887,604	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
ROBERTSON COUNTY (CONT)		
ADAMS	770,296	
CEDAR HILL	204,007	
CROSS PLAINS	77,363	
GREENBRIER	1,221,845	
ORLINDA	34,030	
RIDGETOP	146,199	
SPRINGFIELD	3,013,972	
WHITE HOUSE	370,898	
COUNTY TOTAL		$ 17,726,214
RUTHERFORD COUNTY		
OUTSIDE	8,436,447	
EAGLEVILLE	188,281	
LAVERGNE	587,974	
MURFREESBORO	6,764,157	
SMYRNA	2,497,450	
COUNTY TOTAL		$ 18,474,309
SCOTT COUNTY		
OUTSIDE	11,771,204	
HUNTSVILLE	383,579	
ONEIDA	1,719,996	
COUNTY TOTAL		$ 13,874,779
SEQUATCHIE COUNTY		
OUTSIDE	936,653	
DUNLAP	701,508	
COUNTY TOTAL		$ 1,630,161
SEVIER COUNTY		
OUTSIDE	3,938,747	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
SEVIER COUNTY (CONT)		
GATLINBURG	1,826,272	
PIGEON FORGE	538,053	
PITTMAN CENTER	57,522	
SEVIERVILLE	2,353,662	
COUNTY TOTAL		$ 8,714,256
SHELBY COUNTY		
OUTSIDE	17,620,609	
ARLINGTON	1,386,017	
BARTLETT	8,416,132	
COLLIERVILLE	2,981,761	
GERMANTOWN	5,626,098	
LAKELAND	203,292	
MEMPHIS	199,967,123	
MILLINGTON	3,363,778	
COUNTY TOTAL		$ 239,564,810
SMITH COUNTY		
OUTSIDE	2,280,117	
CARTHAGE	694,978	
GORDONSVILLE	232,386	
SOUTH CARTHAGE	652,161	
COUNTY TOTAL		$ 3,859,644
STEWART COUNTY		
OUTSIDE	1,604,318	
CUMBERLAND CITY	311,683	
DOVER	534,447	
COUNTY TOTAL		$ 2,450,448
SULLIVAN COUNTY		
OUTSIDE	19,924,312	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
SULLIVAN COUNTY (CONT)		
BLUFF CITY	565,472	
BRISTOL	11,672,213	
KINGSPORT	14,368,819	
COUNTY TOTAL		$ 46,530,816
SUMNER COUNTY		
OUTSIDE	9,094,963	
GALLATIN	2,317,099	
GOODLETTSVILLE	146,235	
HENDERSONVILLE	3,038,828	
MILLERSVILLE	42,733	
MITCHELLVILLE	66,635	
PORTLAND	1,190,764	
WESTMORELAND	428,834	
WHITE HOUSE	308,198	
COUNTY TOTAL		$ 16,634,289
TIPTON COUNTY		
OUTSIDE	10,192,581	
ATOKA	99,188	
BRIGHTON	141,766	
BURLISON	105,098	
COVINGTON	2,601,148	
GARLAND	84,324	
GILT EDGE	68,371	
MASON	274,717	
MUNFORD	637,197	
COUNTY TOTAL		$ 14,204,390
TROUSDALE COUNTY		
OUTSIDE	4,503,204	
HARTSVILLE	1,055,238	
COUNTY TOTAL		$ 5,558,442

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
UNICOI COUNTY		
OUTSIDE	3,958,666	
ERWIN	2,937,738	
COUNTY TOTAL		$ 6,896,404
UNION COUNTY		
OUTSIDE	730,089	
LUTTRELL	56,816	
MAYNARDVILLE	193,477	
COUNTY TOTAL		$ 980,382
VAN BUREN COUNTY		
OUTSIDE	1,329,600	
SPENCER	480,427	
COUNTY TOTAL		$ 1,810,027
WARREN COUNTY		
OUTSIDE	5,924,911	
CENTERTOWN	646,362	
MCMINNVILLE	5,858,161	
MORRISON	150,731	
VIOLA	37,603	
COUNTY TOTAL		$ 12,617,768
WASHINGTON COUNTY		
OUTSIDE	5,438,708	
JOHNSON CITY	10,882,810	
JONESBORO	632,784	
COUNTY TOTAL		$ 16,954,302

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
WAYNE COUNTY		
OUTSIDE	10,197,501	
CLIFTON	256,701	
COLLINWOOD	559,550	
WAYNESBORO	1,470,283	
COUNTY TOTAL		$ 12,484,035
WEAKLEY COUNTY		
OUTSIDE	5,023,814	
DRESDEN	883,282	
GLEASON	289,204	
GREENFIELD	677,666	
MCKENZIE	13,257	
MARTIN	1,978,387	
SHARON	312,925	
COUNTY TOTAL		$ 9,178,535
WHITE COUNTY		
OUTSIDE	5,758,804	
DOYLE	301,845	
SPARTA	2,443,209	
COUNTY TOTAL		$ 8,503,858
WILLIAMSON COUNTY		
OUTSIDE	13,617,379	
BRENTWOOD	17,668,532	
FAIRVIEW	1,051,627	
FRANKLIN	4,865,944	
SPRING HILL	1,244	
COUNTY TOTAL		$ 37,204,726
WILSON COUNTY		
OUTSIDE	9,941,078	

COUNTY AND CITY DISTRIBUTION

1982 AD VALOREM ASSESSMENTS

	1982 ASSESSMENT	
WILSON COUNTY (CONT)		
LEBANON	3,266,197	
MOUNT JULIET	1,336,997	
WATERTOWN	232,694	
COUNTY TOTAL		$ 14,776,966
GRAND TOTAL ASSESSMENT		$ 1,486,300,590*

*This figure also includes the personal property assessments for four counties (Cannon, Lauderdale, Sevier and White) in which the State Board of Equalization has ordered this Commission to exempt the tangible personal property assessment for railroad, private car, motor carrier, motor bus and airline companies in the above named counties. The corrected assessment is not available at the time of this report.